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IDENTIFIERS	*Workplace Literacy

ABSTRACT

The worksheets and tutor tips included in this document were created to tutor the employees of the Faculty Student Association at the State University of New York College at Brockport. They contain general objectives for all workers as well as those related to their jobs in operating the dining rooms at the university. The materials list 39 job competencies for these dining room and food service workers. For each competency, learning activities such as fill-in-the blanks word lists, crossword puzzles, samples of forms used on the job, informational material for teachers, worksheets, and tests are provided. Test and worksheet answers are given. (KC)

****
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****

ED 377 353

The Promote Yourself Career Development Program

A program funded in part through
the United States Department of Education's
National Workplace Literacy Program.

November, 1994

Worksheets / Tutor Tips

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Faculty Student Association

CE067786

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Office of Educational Research and Improvement
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WORKSHEETS AND TUTOR TIPS
DESIGNED FOR FSA COMPETENCIES

The worksheets and tutor tips included herein were created, designed, constructed, and implemented by the college students employed to tutor the employees of the Faculty Student Association during the funding cycle of the National Workplace Literacy Grant.

These students were hired during the summer months to create additional sources of job-related skills materials for the purpose of enhancing and reinforcing the skills associated with each competency of the curriculum. Not all competencies needed this additional material and some competencies needed several additional resources.

Thank you to all the college students who were dedicated to the cause of workplace literacy on their campus.

If you need any assistance with the material contained in this booklet, please contact:

The State University of New York, College at Brockport
Rob DiCarlo, Coordinator Community Service
101F Rakov Center
350 New Campus Drive
Brockport, New York 14420.
Phone: (716) 395-5422
Fax: (716) 395-2708
EMail: RDICARLO@BROCKVMA.CC.BROCKPORT.EDU

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Comp HH: Special Events Contract Form
Comp II: VAL-DINE Keyboard Transaction Log
Comp JJ: Request for Leave Form
Comp KK: Verifying Purchase Requisition Form
Comp LL: Taking Inventory
Comp NN: Employee Suggestion Award Entry

KEY

COMPETENCY A

FSA

Fill in the blanks with the words given to complete the crossword puzzle.

Word List

Dependent
Perjury
Tax-Liability
Certify
Adjustments
Nonwage-income
Estimate
Penalties

Allowances
Withholding
Expenses
IRA
Interest
Entitled
Nonresident-alien
Dividends

Charitable
Year-End-Tax-Bill
Alimony
Itemized
IRS
Exceeds
Exempt-status
Exemptions

DOWN

1. Changes in your gross income due to alimony paid and/or deductible IRA contributions are adjustments to income.
2. A list of deductions from taxable income is called Itemized deductions.
3. Deductible IRA contributions are individual retirement accounts.
4. Money accrued from savings accounts and bonds is called interest.
5. The Year End Tax Bill is money owed to Uncle Sam after all deductions, exemptions, and allowances have been adjusted.
6. Giving false or misleading information Perjury
7. Amounts of money that are allowed or granted by the government Allowance
8. Money taken out of your paycheck Withholding
9. Money given to any non profit organization (church, Salvation Army, Volunteer Fire Department) is a Charitable deduction.

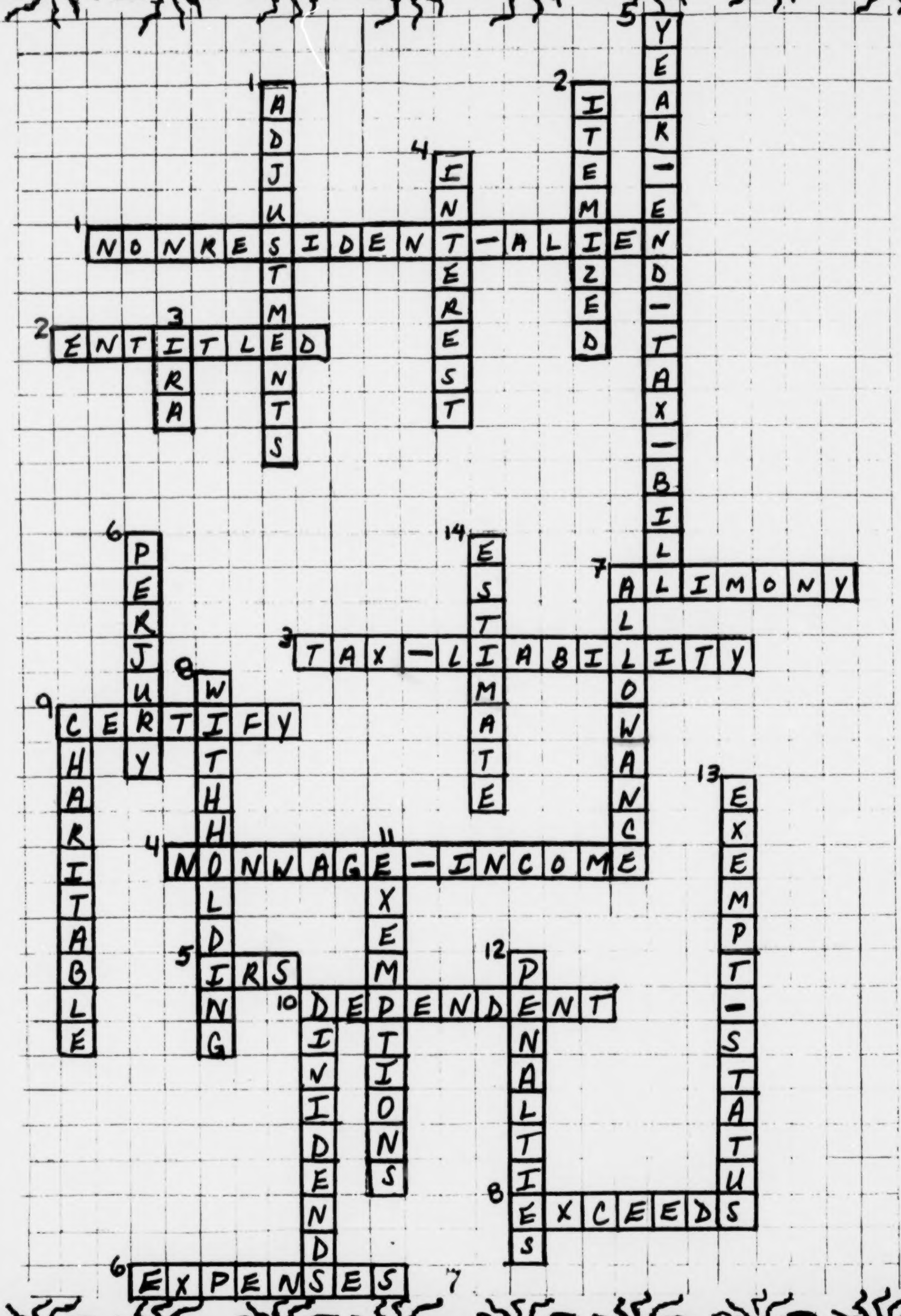
KEY

10. A non-wage income that is accrued through stocks or bonds dividends
11. Amounts of income that are excluded from taxation exemptions
12. Punishment (paying a fine) established by the government penalties
13. Level where one is excused from a tax liability exempt status
14. The act of calculating or judging your worth in money and assets. estimate

ACROSS

1. A foreigner who is not legally a resident of the U.S. nonresident alien
2. Given a right or claim to something entitled
3. Money that you have to pay tax-liability
4. Lotto or OTB, gifts, and inheritance nonwage-income
5. Internal Revenue Service IRS
6. Costs paid by a supporter to take care of a dependent expenses
7. Money paid out to an ex-spouse (husband or wife) alimony
8. To be greater than, going beyond exceeds
9. To acknowledge that something is true, accurate, or genuine certify
10. Someone who requires aid from another for support dependent

KEY


5 YEAR-END-TAX-BILL
2 ITEMIZED
1 ADJUSTMENTS
4 INTEREST
1 NONRESIDENT-ALIEN
2 ENTITLED
3 IRA
6 PERJURY
14 ESTIMATE
7 ALIMONY
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6 EXPENSES
7

Key

Form W-4 (1994)

Want More Money In Your Paycheck?

If you expect to be able to take the earned income credit for 1994, you can have part of it added to your take-home pay. For details, get Form W-5 from your employer.

Purpose. Complete Form W-4 so that your employer can withhold the correct amount of Federal income tax from your pay.

Exemption From Withholding. Read line 7 of the certificate below to see if you can claim exempt status. *If exempt, complete line 7; but do not complete lines 5 and 6.* No Federal income tax will be withheld from your pay. Your exemption is good for 1 year only. It expires February 15, 1995.

Note: *You cannot claim exemption from withholding if (1) your income exceeds $600 and includes unearned income (e.g., interest and dividends), and (2) another person can claim you as a dependent on their tax return.*

Basic Instructions. Employees who are not exempt should complete the Personal Allowances Worksheet. Additional worksheets are provided on page 2 for employees to adjust their withholding allowances based on itemized deductions, adjustments to income, or two-earner/two-job situations. Complete all worksheets that apply to your situation. The worksheets will help you figure the number of withholding allowances you are entitled to claim. However, you may claim fewer allowances than this.

Head of Household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals.

Nonwage Income. If you have a large amount of nonwage income, such as interest or dividends, you should consider making estimated tax payments using Form 1040-ES. Otherwise, you may find that you owe additional tax at the end of the year.

Two Earners/Two Jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. This total should be divided among all jobs. Your withholding will usually be most accurate when all allowances are claimed on the W-4 filed for the highest paying job and zero allowances are claimed for the others.

Check Your Withholding. After your W-4 takes effect, you can use **Pub. 919,** Is My Withholding Correct for 1994?, to see how the dollar amount you are having withheld compares to your estimated total annual tax. We recommend you get Pub. 919 especially if you used the Two Earner/Two Job Worksheet and your earnings exceed $150,000 (Single) or $200,000 (Married). Call 1-800-829-3676 to order Pub. 919. Check your telephone directory for the IRS assistance number for further help.

Personal Allowances Worksheet

A Enter "1" for **yourself** if no one else can claim you as a dependent . . . . A 1

B Enter "1" if:
- You are single and have only one job; or
- You are married, have only one job, and your spouse does not work; or
- Your wages from a second job or your spouse's wages (or the total of both) are $1,000 or less.

. . . B 0

C Enter "1" for your **spouse.** But, you may choose to enter -0- if you are married and have either a working spouse or more than one job (this may help you avoid having too little tax withheld) . . . . C 0

D Enter number of **dependents** (other than your spouse or yourself) whom you will claim on your tax return . . . . . D 2

E Enter "1" if you will file as **head of household** on your tax return (see conditions under **Head of Household** above) . E 0

F Enter "1" if you have at least $1,500 of **child or dependent care expenses** for which you plan to claim a credit . . F 0

G Add lines A through F and enter total here. **Note:** This amount may be different from the number of exemptions you claim on your return ▶ G 3

For accuracy, do all worksheets that apply.
- If you plan to **itemize or claim adjustments to income** and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.
- If you are **single** and have **more than one job** and your combined earnings from all jobs exceed $30,000 OR if you are **married** and have a **working spouse or more than one job,** and the combined earnings from all jobs exceed $50,000, see the Two-Earner/Two-Job Worksheet on page 2 if you want to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line G on line 5 of Form W-4 below.

Cut here and give the certificate to your employer. Keep the top portion for your records.

Form **W-4**
Department of the Treasury
Internal Revenue Service

Employee's Withholding Allowance Certificate

▶ **For Privacy Act and Paperwork Reduction Act Notice, see reverse.**

OMB No. 1545-0010
1994

1 Type or print your first name and middle initial: Peggy P. — Last name: Participant

2 Your social security number: 123 45 6789

Home address (number and street or rural route): 82 Main St

3 ☐ Single ☒ Married ☐ Married, but withhold at higher Single rate.
Note: If married, but legally separated, or spouse is a nonresident alien, check the Single box.

City or town, state, and ZIP code: Brockport NY 14420

4 If your last name differs from that on your social security card, check here and call 1-800-772-1213 for more information . . . . ▶ ☐

5 Total number of allowances you are claiming (from line G above or from the worksheets on page 2 if they apply) . 5 3

6 Additional amount, if any, you want withheld from each paycheck . . . . 6 $ 0.

7 I claim exemption from withholding for 1994 and I certify that I meet **BOTH** of the following conditions for exemption:
- Last year I had a right to a refund of **ALL** Federal income tax withheld because I had **NO** tax liability; **AND**
- This year I expect a refund of **ALL** Federal income tax withheld because I expect to have **NO** tax liability.

If you meet both conditions, enter "EXEMPT" here . . . . ▶ 7

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.

Employee's signature ▶ **Date ▶** , 19

8 Employer's name and address (Employer: Complete 8 and 10 only if sending to the IRS)

9 Office code (optional)

10 Employer identification number

Cat. No. 10220Q

Deductions and Adjustments Worksheet

Note: *Use this worksheet only if you plan to itemize deductions or claim adjustments to income on your 1994 tax return.*

1	Enter an estimate of your 1994 itemized deductions. These include: qualifying home mortgage interest, (4574 + 538 + 986 + 1285) charitable contributions, state and local taxes (but not sales taxes), medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 1994, you may have to reduce your itemized deductions if your income is over $111,800 ($55,900 if married filing separately). Get Pub. 919 for details.)	1	$ 7383.00
2	Enter: $6,350 if married filing jointly or qualifying widow(er) $5,600 if head of household $3,800 if single $3,175 if married filing separately	2	$ 6350.00
3	**Subtract** line 2 from line 1. If line 2 is greater than line 1, enter -0-	3	$ 1033.00
4	Enter an estimate of your 1994 adjustments to income. These include alimony paid and deductible IRA contributions	4	$ 0.
5	**Add** lines 3 and 4 and enter the total	5	$ 1033.00
6	Enter an estimate of your 1994 nonwage income (such as dividends or interest)	6	$ 1890.00
7	**Subtract** line 6 from line 5. Enter the result, but not less than -0-	7	$ 0.
8	**Divide** the amount on line 7 by $2,500 and enter the result here. Drop any fraction	8	
9	Enter the number from Personal Allowances Worksheet, line G, on page 1	9	
10	**Add** lines 8 and 9 and enter the total here. If you plan to use the Two-Earner/Two-Job Worksheet, also enter this total on line 1, below. Otherwise, **stop here** and enter this total on Form W-4, line 5, on page 1.	10	

Two-Earner/Two-Job Worksheet

Note: *Use this worksheet only if the instructions for line G on page 1 direct you here.*

1	Enter the number from line G on page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet)	1	
2	Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here	2	
3	If line 1 is **GREATER THAN OR EQUAL TO** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter -0-) and on Form W-4, line 5, on page 1. **DO NOT** use the rest of this worksheet	3	

Note: *If line 1 is **LESS THAN** line 2, enter -0- on Form W-4, line 5, on page 1. Complete lines 4–9 to calculate the additional withholding amount necessary to avoid a year-end tax bill.*

4	Enter the number from line 2 of this worksheet . . . 4		
5	Enter the number from line 1 of this worksheet . . . 5		
6	**Subtract** line 5 from line 4	6	
7	Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here	7	$
8	**Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding amount needed	8	$
9	Divide line 8 by the number of pay periods remaining in 1994. (For example, divide by 26 if you are paid every other week and you complete this form in December 1993.) Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck	9	$

Table 1: Two-Earner/Two-Job Worksheet

Married Filing Jointly				All Others	
If wages from **LOWEST** paying job are—	Enter on line 2 above	If wages from **LOWEST** paying job are—	Enter on line 2 above	If wages from **LOWEST** paying job are—	Enter on line 2 above
0 - $3,000	0	39,001 - 50,000	9	0 - $4,000	0
3,001 - 6,000	1	50,001 - 55,000	10	4,001 - 10,000	1
6,001 - 11,000	2	55,001 - 60,000	11	10,001 - 14,000	2
11,001 - 16,000	3	60,001 - 70,000	12	14,001 - 19,000	3
16,001 - 21,000	4	70,001 - 80,000	13	19,001 - 23,000	4
21,001 - 27,000	5	80,001 - 90,000	14	23,001 - 45,000	5
27,001 - 31,000	6	90,001 and over	15	45,001 - 60,000	6
31,001 - 34,000	7			60,001 - 70,000	7
34,001 - 39,000	8			70,001 and over	8

Table 2: Two-Earner/Two-Job Worksheet

Married Filing Jointly		All Others	
If wages from **HIGHEST** paying job are—	Enter on line 7 above	If wages from **HIGHEST** paying job are—	Enter on line 7 above
0 - $ 50,000	$370	0 - $ 30,000	$370
50,001 - 100,000	690	30,001 - 60,000	690
100,001 - 130,000	760	60,001 - 110,000	760
130,001 - 220,000	880	110,001 - 220,000	880
220,001 and over	970	220,001 and over	970

Privacy Act and Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. The Internal Revenue Code requires this information under sections 3402(f)(2)(A) and 6109 and their regulations. Failure to provide a completed form will result in your being treated as a single person who claims no withholding allowances. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, and the District of Columbia for use in administering their tax laws.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping** 46 min., **Learning about the law or the form** 10 min., **Preparing the form** 69 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service,** Attention: Reports Clearance Officer, PC:FP, Washington, DC 20224; and the **Office of Management and Budget,** Paperwork Reduction Project (1545-0010), Washington, DC 20503. **DO NOT** send the tax form to either of these offices. Instead, give it to your employer.

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COMPETENCY A

FSA

1. Your employer requests that you fill out a W-4 form. You are married and claim two dependents. Fill out the W-4 form using this information.

2. You plan to itemize your deductions to income on your 1994 tax return. Your itemized deductions include home mortgage interest $4,574., charitable contributions $538., state and local taxes $986., and miscellaneous deductions $1,285. Your status is married and you are filing jointly. You have no adjustments to income. Your estimate of interest for 1994 is $1,890. Fill out the Deductions and Adjustments worksheet.

Form W-4 (1994)

Want More Money In Your Paycheck?

If you expect to be able to take the earned income credit for 1994, you can have part of it added to your take-home pay. For details, get Form W-5 from your employer.

Purpose. Complete Form W-4 so that your employer can withhold the correct amount of Federal income tax from your pay.

Exemption From Withholding. Read line 7 of the certificate below to see if you can claim exempt status. *If exempt, complete line 7; but do not complete lines 5 and 6.* No Federal income tax will be withheld from your pay. Your exemption is good for 1 year only. It expires February 15, 1995.

Note: *You cannot claim exemption from withholding if (1) your income exceeds $600 and includes unearned income (e.g., interest and dividends), and (2) another person can claim you as a dependent on their tax return.*

Basic Instructions. Employees who are not exempt should complete the Personal Allowances Worksheet. Additional worksheets are provided on page 2 for employees to adjust their withholding allowances based on itemized deductions, adjustments to income, or two-earner/two-job situations. Complete all worksheets that apply to your situation. The worksheets will help you figure the number of withholding allowances you are entitled to claim. However, you may claim fewer allowances than this.

Head of Household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals.

Nonwage Income. If you have a large amount of nonwage income, such as interest or dividends, you should consider making estimated tax payments using Form 1040-ES. Otherwise, you may find that you owe additional tax at the end of the year.

Two Earners/Two Jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. This total should be divided among all jobs. Your withholding will usually be most accurate when all allowances are claimed on the W-4 filed for the highest paying job and zero allowances are claimed for the others.

Check Your Withholding. After your W-4 takes effect, you can use **Pub. 919,** Is My Withholding Correct for 1994?, to see how the dollar amount you are having withheld compares to your estimated total annual tax. We recommend you get Pub. 919 especially if you used the Two Earner/Two Job Worksheet and your earnings exceed $150,000 (Single) or $200,000 (Married). Call 1-800-829-3676 to order Pub. 919. Check your telephone directory for the IRS assistance number for further help.

Personal Allowances Worksheet

A Enter "1" for **yourself** if no one else can claim you as a dependent . . . . **A** ______

B Enter "1" if:
- You are single and have only one job; or
- You are married, have only one job, and your spouse does not work; or
- Your wages from a second job or your spouse's wages (or the total of both) are $1,000 or less.

. . **B** ______

C Enter "1" for your **spouse.** But, you may choose to enter -0- if you are married and have either a working spouse or more than one job (this may help you avoid having too little tax withheld) . . . . **C** ______

D Enter number of **dependents** (other than your spouse or yourself) whom you will claim on your tax return . . . . . **D** ______

E Enter "1" if you will file as **head of household** on your tax return (see conditions under **Head of Household** above) . **E** ______

F Enter "1" if you have at least $1,500 of **child or dependent care expenses** for which you plan to claim a credit . . **F** ______

G Add lines A through F and enter total here. **Note:** This amount may be different from the number of exemptions you claim on your return ▶ **G** ______

For accuracy, do all worksheets that apply.
- If you plan to **itemize or claim adjustments to income** and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.
- If you are **single** and have **more than one job** and your combined earnings from all jobs exceed $30,000 OR if you are **married** and have a **working spouse or more than one job,** and the combined earnings from all jobs exceed $50,000, see the Two-Earner/Two-Job Worksheet on page 2 if you want to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line G on line 5 of Form W-4 below.

.... **Cut here and give the certificate to your employer. Keep the top portion for your records.** ....

Form **W-4**
Department of the Treasury
Internal Revenue Service

Employee's Withholding Allowance Certificate

▶ **For Privacy Act and Paperwork Reduction Act Notice, see reverse.**

OMB No. 1545-0010
1994

1 Type or print your first name and middle initial	Last name	2 Your social security number
Home address (number and street or rural route)		3 ☐ Single ☐ Married ☐ Married, but withhold at higher Single rate. **Note:** *If married, but legally separated, or spouse is a nonresident alien, check the Single box.*
City or town, state, and ZIP code		4 If your last name differs from that on your social security card, check here and call 1-800-772-1213 for more information . . . . ▶ ☐

5 Total number of allowances you are claiming (from line G above or from the worksheets on page 2 if they apply) . **5** ______

6 Additional amount, if any, you want withheld from each paycheck . . . . **6** $ ______

7 I claim exemption from withholding for 1994 and I certify that I meet **BOTH** of the following conditions for exemption:
- Last year I had a right to a refund of **ALL** Federal income tax withheld because I had **NO** tax liability; **AND**
- This year I expect a refund of **ALL** Federal income tax withheld because I expect to have **NO** tax liability.

If you meet both conditions, enter "EXEMPT" here . . . . ▶ **7** ______

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.

Employee's signature ▶ ______ **Date ▶** ______ , 19 ______

8 Employer's name and address (Employer: Complete 8 and 10 only if sending to the IRS)	9 Office code (optional)	10 Employer identification number

Cat. No. 10220Q

Deductions and Adjustments Worksheet

Note: *Use this worksheet only if you plan to itemize deductions or claim adjustments to income on your 1994 tax return.*

1 Enter an estimate of your 1994 itemized deductions. These include: qualifying home mortgage interest, charitable contributions, state and local taxes (but not sales taxes), medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 1994, you may have to reduce your itemized deductions if your income is over $111,800 ($55,900 if married filing separately). Get Pub. 919 for details.) 1 $______

2 Enter: { $6,350 if married filing jointly or qualifying widow(er)
$5,600 if head of household
$3,800 if single
$3,175 if married filing separately } . . . 2 $______

3 **Subtract** line 2 from line 1. If line 2 is greater than line 1, enter -0- . . . 3 $______

4 Enter an estimate of your 1994 adjustments to income. These include alimony paid and deductible IRA contributions 4 $______

5 **Add** lines 3 and 4 and enter the total . . . 5 $______

6 Enter an estimate of your 1994 nonwage income (such as dividends or interest) . . . 6 $______

7 **Subtract** line 6 from line 5. Enter the result, but not less than -0- . . . 7 $______

8 **Divide** the amount on line 7 by $2,500 and enter the result here. Drop any fraction . . . 8 ______

9 Enter the number from Personal Allowances Worksheet, line G, on page 1 . . . 9 ______

10 **Add** lines 8 and 9 and enter the total here. If you plan to use the Two-Earner/Two-Job Worksheet, also enter this total on line 1, below. Otherwise, **stop here** and enter this total on Form W-4, line 5, on page 1. . . . 10

Two-Earner/Two-Job Worksheet

Note: *Use this worksheet only if the instructions for line G on page 1 direct you here.*

1 Enter the number from line G on page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet) 1 ______

2 Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here . . . 2 ______

3 If line 1 is **GREATER THAN OR EQUAL TO** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter -0-) and on Form W-4, line 5, on page 1. **DO NOT** use the rest of this worksheet . . . 3 ______

Note: *If line 1 is **LESS THAN** line 2, enter -0- on Form W-4, line 5, on page 1. Complete lines 4–9 to calculate the additional withholding amount necessary to avoid a year-end tax bill.*

4 Enter the number from line 2 of this worksheet . . . 4 ______

5 Enter the number from line 1 of this worksheet . . . 5 ______

6 **Subtract** line 5 from line 4 . . . 6 ______

7 Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here . . . 7 $______

8 **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding amount needed 8 $______

9 Divide line 8 by the number of pay periods remaining in 1994. (For example, divide by 26 if you are paid every other week and you complete this form in December 1993.) Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck . . . 9 $

Table 1: Two-Earner/Two-Job Worksheet

Married Filing Jointly				All Others	
If wages from **LOWEST** paying job are—	Enter on line 2 above	If wages from **LOWEST** paying job are—	Enter on line 2 above	If wages from **LOWEST** paying job are—	Enter on line 2 above
0 - $3,000	0	39,001 - 50,000	9	0 - $4,000	0
3,001 - 6,000	1	50,001 - 55,000	10	4,001 - 10,000	1
6,001 - 11,000	2	55,001 - 60,000	11	10,001 - 14,000	2
11,001 - 16,000	3	60,001 - 70,000	12	14,001 - 19,000	3
16,001 - 21,000	4	70,001 - 80,000	13	19,001 - 23,000	4
21,001 - 27,000	5	80,001 - 90,000	14	23,001 - 45,000	5
27,001 - 31,000	6	90,001 and over	15	45,001 - 60,000	6
31,001 - 34,000	7			60,001 - 70,000	7
34,001 - 39,000	8			70,001 and over	8

Table 2: Two-Earner/Two-Job Worksheet

Married Filing Jointly		All Others	
If wages from **HIGHEST** paying job are—	Enter on line 7 above	If wages from **HIGHEST** paying job are—	Enter on line 7 above
0 - $ 50,000	$370	0 - $ 30,000	$370
50,001 - 100,000	690	30,001 - 60,000	690
100,001 - 130,000	760	60,001 - 110,000	760
130,001 - 220,000	880	110,001 - 220,000	880
220,001 and over	970	220,001 and over	970

Privacy Act and Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. The Internal Revenue Code requires this information under sections 3402(f)(2)(A) and 6109 and their regulations. Failure to provide a completed form will result in your being treated as a single person who claims no withholding allowances. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, and the District of Columbia for use in administering their tax laws.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping** 46 min., **Learning about the law or the form** 10 min., **Preparing the form** 69 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service,** Attention: Reports Clearance Officer, PC:FP, Washington, DC 20224; and the **Office of Management and Budget,** Paperwork Reduction Project (1545-0010), Washington, DC 20503. **DO NOT** send the tax form to either of these offices. Instead, give it to your employer.

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COMPETENCY A

FSA

Fill in the blanks with the words given to complete the crossword puzzle.

Word List

Dependent
Perjury
Tax-Liability
Certify
Adjustments
Nonwage-income
Estimate
Penalties

Allowances
Withholding
Expenses
IRA
Interest
Entitled
Nonresident-alien
Dividends

Charitable
Year-End-Tax-Bill
Alimony
Itemized
IRS
Exceeds
Exempt-status
Exemptions

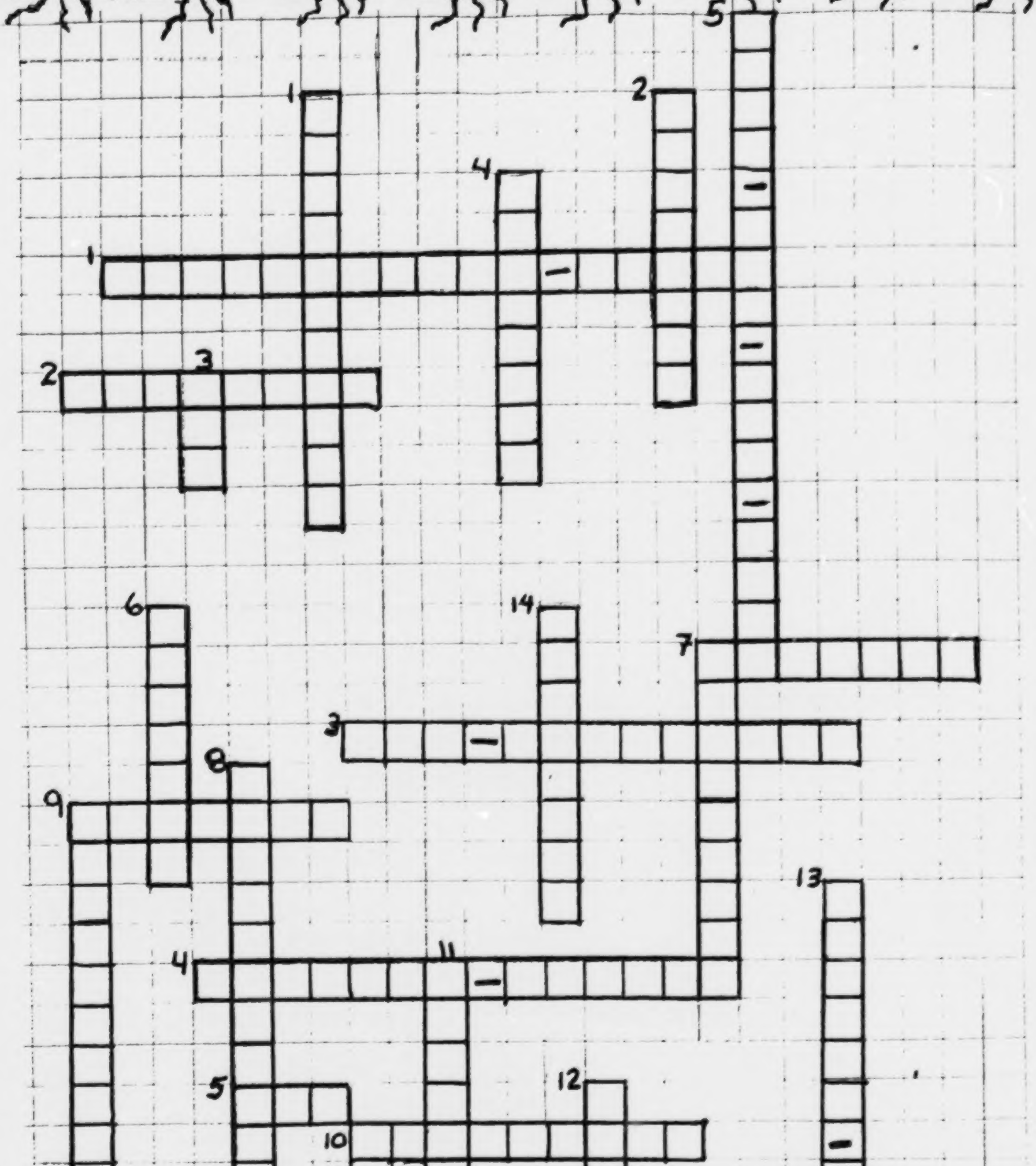
DOWN

1. Changes in your gross income due to alimony paid and/or deductible IRA contributions are ___________ to income.
2. A list of deductions from taxable income is called _____________ deductions.
3. Deductible ______ contributions are individual retirement accounts.
4. Money accrued from savings accounts and bonds is called __________.
5. The ____________________ is money owed to Uncle Sam after all deductions, exemptions, and allowances have been adjusted.
6. Giving false or misleading information
7. Amounts of money that are allowed or granted by the government
8. Money taken out of your paycheck
9. Money given to any non profit organization (church, Salvation Army, Volunteer Fire Department) is a _________________ deduction.

10. A non-wage income that is accrued through stocks or bonds
11. Amounts of income that are excluded from taxation
12. Punishment (paying a fine) established by the government
13. Level where one is excused from a tax liability
14. The act of calculating or judging your worth in money and assets.

ACROSS

1. A foreigner who is not legally a resident of the U.S.
2. Given a right or claim to something
3. Money that you have to pay
4. Lotto or OTB, gifts, and inheritance
5. Internal Revenue Service
6. Costs paid by a supporter to take care of a dependent
7. Money paid out to an ex-spouse (husband or wife)
8. To be greater than, going beyond
9. To acknowledge that something is true, accurate, or genuine
10. Someone who requires aid from another for support



Form W-4 (1994)

Want More Money In Your Paycheck? If you expect to be able to take the earned income credit for 1994, you can have part of it added to your take-home pay. For details, get Form W-5 from your employer.

Purpose. Complete Form W-4 so that your employer can withhold the correct amount of Federal income tax from your pay.

Exemption From Withholding. Read line 7 of the certificate below to see if you can claim exempt status. *If exempt, complete line 7; but do not complete lines 5 and 6.* No Federal income tax will be withheld from your pay. Your exemption is good for 1 year only. It expires February 15, 1995.

Note: *You cannot claim exemption from withholding if (1) your income exceeds $600 and includes unearned income (e.g., interest and dividends), and (2) another person can claim you as a dependent on their tax return.*

Basic Instructions. Employees who are not exempt should complete the Personal Allowances Worksheet. Additional worksheets are provided on page 2 for employees to adjust their withholding allowances based on itemized deductions, adjustments to income, or two-earner/two-job situations. Complete all worksheets that apply to your situation. The worksheets will help you figure the number of withholding allowances you are entitled to claim. However, you may claim fewer allowances than this.

Head of Household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals.

Nonwage Income. If you have a large amount of nonwage income, such as interest or dividends, you should consider making estimated tax payments using Form 1040-ES. Otherwise, you may find that you owe additional tax at the end of the year.

Two Earners/Two Jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. This total should be divided among all jobs. Your withholding will usually be most accurate when all allowances are claimed on the W-4 filed for the highest paying job and zero allowances are claimed for the others.

Check Your Withholding. After your W-4 takes effect, you can use **Pub. 919**, Is My Withholding Correct for 1994?, to see how the dollar amount you are having withheld compares to your estimated total annual tax. We recommend you get Pub. 919 especially if you used the Two Earner/Two Job Worksheet and your earnings exceed **$150,000** (Single) or **$200,000** (Married). Call 1-800-829-3676 to order Pub. 919. Check your telephone directory for the IRS assistance number for further help.

Personal Allowances Worksheet

A Enter "1" for **yourself** if no one else can claim you as a dependent . . . . **A** ______

B Enter "1" if:
- You are single and have only one job; or
- You are married, have only one job, and your spouse does not work; or
- Your wages from a second job or your spouse's wages (or the total of both) are $1,000 or less.

. . **B** ______

C Enter "1" for your **spouse.** But, you may choose to enter -0- if you are married and have either a working spouse or more than one job (this may help you avoid having too little tax withheld) . . . . **C** ______

D Enter number of **dependents** (other than your spouse or yourself) whom you will claim on your tax return . . . . . **D** ______

E Enter "1" if you will file as **head of household** on your tax return (see conditions under **Head of Household** above) . **E** ______

F Enter "1" if you have at least $1,500 of **child or dependent care expenses** for which you plan to claim a credit . . **F** ______

G Add lines A through F and enter total here. **Note:** This amount may be different from the number of exemptions you claim on your return ▶ **G** ______

For accuracy, do all worksheets that apply.
- If you plan to **itemize or claim adjustments to income** and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.
- If you are **single** and have **more than one job** and your combined earnings from all jobs exceed $30,000 OR if you are **married** and have a **working spouse or more than one job,** and the combined earnings from all jobs exceed $50,000, see the Two-Earner/Two-Job Worksheet on page 2 if you want to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line G on line 5 of Form W-4 below.

. . . . **Cut here and give the certificate to your employer. Keep the top portion for your records.** . . . .

Form **W-4**
Department of the Treasury
Internal Revenue Service

Employee's Withholding Allowance Certificate

▶ **For Privacy Act and Paperwork Reduction Act Notice, see reverse.**

OMB No. 1545-0010
1994

1 Type or print your first name and middle initial | Last name | 2 Your social security number

Home address (number and street or rural route)

3 ☐ Single ☐ Married ☐ Married, but withhold at higher Single rate
Note: *If married, but legally separated, or spouse is a nonresident alien, check the Single box*

City or town, state, and ZIP code

4 If your last name differs from that on your social security card, check here and call 1-800-772-1213 for more information . . . . ▶ ☐

5 Total number of allowances you are claiming (from line G above or from the worksheets on page 2 if they apply) . **5** ______

6 Additional amount, if any, you want withheld from each paycheck . . . . **6** $ ______

7 I claim exemption from withholding for 1994 and I certify that I meet **BOTH** of the following conditions for exemption:
- Last year I had a right to a refund of **ALL** Federal income tax withheld because I had **NO** tax liability; **AND**
- This year I expect a refund of **ALL** Federal income tax withheld because I expect to have **NO** tax liability.

If you meet both conditions, enter "EXEMPT" here . . . . ▶ **7** ______

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.

Employee's signature ▶ **Date ▶** , 19

8 Employer's name and address (Employer: Complete 8 and 10 only if sending to the IRS) | 9 Office code (optional) | 10 Employer identification number

Cat. No. 10220Q

Deductions and Adjustments Worksheet

Note: *Use this worksheet only if you plan to itemize deductions or claim adjustments to income on your 1994 tax return.*

1 Enter an estimate of your 1994 itemized deductions. These include: qualifying home mortgage interest, charitable contributions, state and local taxes (but not sales taxes), medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 1994, you may have to reduce your itemized deductions if your income is over $111,800 ($55,900 if married filing separately). Get Pub. 919 for details.) . . . 1 $________

2 Enter: {
$6,350 if married filing jointly or qualifying widow(er)
$5,600 if head of household
$3,800 if single
$3,175 if married filing separately
} . . . . 2 $________

3 **Subtract** line 2 from line 1. If line 2 is greater than line 1, enter -0- . . . . 3 $________

4 Enter an estimate of your 1994 adjustments to income. These include alimony paid and deductible IRA contributions 4 $________

5 **Add** lines 3 and 4 and enter the total . . . . 5 $________

6 Enter an estimate of your 1994 nonwage income (such as dividends or interest) . . . . 6 $________

7 **Subtract** line 6 from line 5. Enter the result, but not less than -0- . . . . 7 $________

8 **Divide** the amount on line 7 by $2,500 and enter the result here. Drop any fraction . . . . 8 ________

9 Enter the number from Personal Allowances Worksheet, line G, on page 1 . . . . 9 ________

10 **Add** lines 8 and 9 and enter the total here. If you plan to use the Two-Earner/Two-Job Worksheet, also enter this total on line 1, below. Otherwise, **stop here** and enter this total on Form W-4, line 5, on page 1. . . . 10 ________

Two-Earner/Two-Job Worksheet

Note: *Use this worksheet only if the instructions for line G on page 1 direct you here.*

1 Enter the number from line G on page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet) 1 ________

2 Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here . . . . 2 ________

3 If line 1 is **GREATER THAN OR EQUAL TO** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter -0-) and on Form W-4, line 5, on page 1. **DO NOT** use the rest of this worksheet . . . . 3 ________

Note: *If line 1 is **LESS THAN** line 2, enter -0- on Form W-4, line 5, on page 1. Complete lines 4–9 to calculate the additional withholding amount necessary to avoid a year-end tax bill.*

4 Enter the number from line 2 of this worksheet . . . . 4 ________

5 Enter the number from line 1 of this worksheet . . . . 5 ________

6 **Subtract** line 5 from line 4 . . . . 6 ________

7 Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here . . . . 7 $________

8 **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding amount needed 8 $________

9 Divide line 8 by the number of pay periods remaining in 1994. (For example, divide by 26 if you are paid every other week and you complete this form in December 1993.) Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck . . . . 9 $

Table 1: Two-Earner/Two-Job Worksheet

Married Filing Jointly				All Others	
If wages from **LOWEST** paying job are—	Enter on line 2 above	If wages from **LOWEST** paying job are—	Enter on line 2 above	If wages from **LOWEST** paying job are—	Enter on line 2 above
0 - $3,000	0	39,001 - 50,000	9	0 - $4,000	0
3,001 - 6,000	1	50,001 - 55,000	10	4,001 - 10,000	1
6,001 - 11,000	2	55,001 - 60,000	11	10,001 - 14,000	2
11,001 - 16,000	3	60,001 - 70,000	12	14,001 - 19,000	3
16,001 - 21,000	4	70,001 - 80,000	13	19,001 - 23,000	4
21,001 - 27,000	5	80,001 - 90,000	14	23,001 - 45,000	5
27,001 - 31,000	6	90,001 and over	15	45,001 - 60,000	6
31,001 - 34,000	7			60,001 - 70,000	7
34,001 - 39,000	8			70,001 and over	8

Table 2: Two-Earner/Two-Job Worksheet

Married Filing Jointly		All Others	
If wages from **HIGHEST** paying job are—	Enter on line 7 above	If wages from **HIGHEST** paying job are—	Enter on line 7 above
0 - $ 50,000	$370	0 - $ 30,000	$370
50,001 - 100,000	690	30,001 - 60,000	690
100,001 - 130,000	760	60,001 - 110,000	760
130,001 - 220,000	880	110,001 - 220,000	880
220,001 and over	970	220,001 and over	970

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Department of the Treasury
Internal Revenue Service

Circular E, Employer's Tax Guide

(Keep this booklet for reference.)

Wage Bases for Social Security and Medicare Taxes; FUTA Rate

For 1993, the wage base for social security is $57,600. The wage base for Medicare is $135,000. For social security, the tax rate is 6.2% each for employers and employees. For Medicare, the rate is 1.45% each for employers and employees. Be sure to use the social security table that begins on page 49 **AND** the Medicare table on page 51.

The Federal unemployment (FUTA) tax rate for 1993 is 6.2%.

Backup Withholding Rate Change

The backup withholding rate changed from 20% to 31% for amounts paid after 1992.

Withholding on Pensions and Annuities

New rules apply to an eligible rollover distribution from a qualified plan, including direct rollovers and mandatory 20% withholding. See section 12.

1993 Form W-2

The 1993 Form W-2 has been revised extensively. Please see the 1993 Form W-2 and its instructions for details.

Advance Earned Income Credit

Eligible employees may be able to receive a part of their Earned Income Credit in advance with their pay. This booklet contains the tables you need to figure the advance earned income credit. See section 18 for details.

New Deposit Rules

Effective January 1, 1993, deposit rules have changed. See section 13. The 1993 Form 941 and Schedule B (Form 941) have been revised to reflect the new rules.

Additional Forms or Publications

If you need to order forms or publications, including additional copies of this booklet, you may use **Form 7018-A**, Employer's Order Blank for 1993 Forms, at the end of this booklet or you may call 1-800-TAX-FORM (1-800-829-3676).

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Publication 15
(Rev. January 1993)

total were a single payment. Subtract the tax already withheld from the regular wages. Withhold the remaining tax from the supplemental wages.

- If you did not withhold income tax from the employee's regular wages, use method **b.** (This would occur, for example, when the value of the employee's withholding allowances claimed on Form W-4 is more than the wages.)

Regardless of the method you use to withhold income tax on supplemental wages, including bonuses, supplemental wages are subject to social security and Medicare taxes.

Tips Treated as Supplemental Wages.—Withhold the income tax on tips from wages or from other funds the employee makes available. If an employee receives regular wages and reports tips, figure income tax as if the tips were supplemental wages. If you have not withheld income tax from the regular wages, add the tips to the regular wages. Then withhold income tax on the total. If you withheld income tax from the regular wages, you can withhold on the tips by method **a** or **b** on page 6.

Vacation Pay.—Vacation pay is subject to withholding as if it were a regular wage payment. When vacation pay is in addition to regular wages for the vacation period, treat it as a supplemental wage payment. If the vacation pay is for a time longer than your usual payroll period, spread it over the pay periods for which you pay it.

Back Pay Under a Statute.—Treat back pay as wages and withhold and pay employment taxes as appropriate. However, if back pay was awarded by a court or government agency to enforce a worker's protection law, special rules apply for filing Forms W-2 with the SSA for these payments. Contact your SSA office for details.

9. Payroll Period

The payroll period is that period of service for which you usually pay wages. When you have a regular payroll period, withhold income tax for that time period even if your employee does not work the full period.

When you don't have a payroll period, withhold the tax as if you paid wages on a daily or miscellaneous payroll period. Figure the number of days (including Sundays and holidays) in the period covered by the wage payment. If the wages are unrelated to a specific length of time (e.g., commissions paid on completion of a sale), count back the number of days from the payment period to the latest of:

a. The last wage payment made during the same calendar year,

b. The date employment began, if during the same calendar year, or

c. January 1 of the same year.

When you pay an employee for a period of less than 1 week, and the employee signs a statement under penalties of perjury that he or she is not working for any other employer during the same calendar week for wages subject to withholding, figure withholding based on a weekly payroll period. If the employee later begins to work for another employer for wages subject to withholding, the employee must notify you within 10 days. You should then figure withholding based on the daily or miscellaneous period.

10. Withholding From Employees

Form W-4.—To know how much income tax to withhold from employees' wages, you should have **a Form W-4,** Employee's Withholding Allowance Certificate, on file for each employee. Ask all new employees to give you a signed Form W-4 when they start work. Make the form effective with the first wage payment. If a new employee does not give you a completed Form W-4, withhold tax as if he or she is single, with no withholding allowances. A Form W-4 remains in effect until the employee gives you a new one. If an employee gives you a Form W-4 that replaces an existing Form W-4, begin withholding no later than the start of the first payroll period ending on or after the 30th day from the date you received the replacement Form W-4. For exceptions, see this page for exemption from income tax withholding, and page 8 for forms that must be sent to the IRS and invalid Forms W-4.

Note: *A Form W-4 that makes a change for the next calendar year will not take effect in the current calendar year.*

Pub. 505, Tax Withholding and Estimated Tax, contains detailed instructions for completing Form W-4. Along with Form W-4, you may wish to order Pub. 505 and **Pub. 919,** Is My Withholding Correct for 1993?

Withholding.—To determine income tax withholding, take the following into account:

a. Wages paid, including tips reported.

b. Marital status.—The withholding tables are different for single and for married employees. On Form W-4, a married employee may choose to have withholding at the higher single rate. A nonresident alien, or a person married to one, is considered single for withholding tax purposes.

An employee whose spouse has died during the year can show status as Married for the year on Form W-4. An employee whose spouse died in either of the two preceding tax years can claim Married status if:

1. The employee's home is maintained as the main household of a child or stepchild for whom the employee can claim an exemption; and

2. The employee could file a joint return with the decedent in the year of the spouse's death.

An employee who qualifies as a "head of household" is considered single for withholding purposes.

c. Withholding allowances.—The number of withholding allowances claimed on Form W-4 may be different from the number of exemptions claimed on the employee's tax return. The process of determining the correct number of withholding allowances begins with the number of personal exemptions the employee expects to claim on his or her tax return. This number is then increased or decreased based on the employee's financial situation, as outlined on the Form W-4 worksheets.

- **Personal Allowances Worksheet.**—Most employees will need to complete only the Personal Allowances Worksheet on page 1 of Form W-4. (See **Pub. 501,** Exemptions, Standard Deduction, and Filing Information, for information on who can be claimed as a dependent.) On this worksheet, employees may add to the number of the exemptions they expect to claim on their tax returns:

1. A **special allowance,** for withholding purposes only, if the employee has only one job and does not have a working spouse, or the employee's wages from a second job and the spouse's wages do not exceed $1,000.

2. An **additional allowance** if the employee expects to file the tax return using the **head of household** filing status. A description of the requirements for this filing status is provided in the Form W-4 instructions.

3. An **additional allowance** if the employee expects to claim a tax credit for child or dependent care expenses of at least $1,500.

Employees may claim **fewer** withholding allowances than they are entitled to claim. They may wish to claim fewer allowances to generate a larger tax refund or to offset other sources of taxable income that are not subject to adequate withholding.

- **Deductions and Adjustments Worksheet.**—Employees who intend to itemize their deductions or claim adjustments to income on their tax returns may complete the Deductions and Adjustments Worksheet on page 2 of Form W-4. This worksheet will help them determine if they are entitled to additional withholding allowances. For information on figuring withholding allowances for tax credits, see Pub. 505.

- **Two-Earner/Two-Job Worksheet.**—Single employees with more than one job and combined earnings over $30,000, and married employees with a working spouse or more than one job and combined earnings over $50,000, may use the Two-Earner/Two-Job Worksheet on page 2 of Form W-4. Such employees may have too little tax withheld based on the above worksheets and could be subject to underpayment penalties. This worksheet will help such employees decide if they need to reduce the number of withholding allowances or have additional specific dollar amounts withheld.

d. Exemption from income tax withholding for eligible persons.—An employee may claim to be exempt from income tax withholding because he or she had no income tax liability last year and expects none this year. However, the wages may still be subject to social security and Medicare taxes.

An employee must file a Form W-4 each year by February 15 to claim exemption from withholding. Employers should begin withholding for each employee who previously claimed exemption from withholding but who has not submitted a new Form W-4 for the current year. Withhold tax as if the employee is single with zero withholding allowances.

An employee who can be claimed as a dependent on someone else's tax return may not be exempt. If that employee has any nonwage income, such as interest on sa-

SINGLE Persons—**WEEKLY** Payroll Period

(For Wages Paid in 1993)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	$50	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
50	55	1	0	0	0	0	0	0	0	0	0	0
55	60	1	0	0	0	0	0	0	0	0	0	0
60	65	2	0	0	0	0	0	0	0	0	0	0
65	70	3	0	0	0	0	0	0	0	0	0	0
70	75	4	0	0	0	0	0	0	0	0	0	0
75	80	4	0	0	0	0	0	0	0	0	0	0
80	85	5	0	0	0	0	0	0	0	0	0	0
85	90	6	0	0	0	0	0	0	0	0	0	0
90	95	7	0	0	0	0	0	0	0	0	0	0
95	100	7	1	0	0	0	0	0	0	0	0	0
100	105	8	1	0	0	0	0	0	0	0	0	0
105	110	9	2	0	0	0	0	0	0	0	0	0
110	115	10	3	0	0	0	0	0	0	0	0	0
115	120	10	4	0	0	0	0	0	0	0	0	0
120	125	11	4	0	0	0	0	0	0	0	0	0
125	130	12	5	0	0	0	0	0	0	0	0	0
130	135	13	6	0	0	0	0	0	0	0	0	0
135	140	13	7	0	0	0	0	0	0	0	0	0
140	145	14	7	1	0	0	0	0	0	0	0	0
145	150	15	8	1	0	0	0	0	0	0	0	0
150	155	16	9	2	0	0	0	0	0	0	0	0
155	160	16	10	3	0	0	0	0	0	0	0	0
160	165	17	10	4	0	0	0	0	0	0	0	0
165	170	18	11	4	0	0	0	0	0	0	0	0
170	175	19	12	5	0	0	0	0	0	0	0	0
175	180	19	13	6	0	0	0	0	0	0	0	0
180	185	20	13	7	0	0	0	0	0	0	0	0
185	190	21	14	7	1	0	0	0	0	0	0	0
190	195	22	15	8	1	0	0	0	0	0	0	0
195	200	22	16	9	2	0	0	0	0	0	0	0
200	210	23	17	10	3	0	0	0	0	0	0	0
210	220	25	18	11	5	0	0	0	0	0	0	0
220	230	26	20	13	6	0	0	0	0	0	0	0
230	240	28	21	14	8	1	0	0	0	0	0	0
240	250	29	23	16	9	2	0	0	0	0	0	0
250	260	31	24	17	11	4	0	0	0	0	0	0
260	270	32	26	19	12	5	0	0	0	0	0	0
270	280	34	27	20	14	7	0	0	0	0	0	0
280	290	35	29	22	15	8	2	0	0	0	0	0
290	300	37	30	23	17	10	3	0	0	0	0	0
300	310	38	32	25	18	11	5	0	0	0	0	0
310	320	40	33	26	20	13	6	0	0	0	0	0
320	330	41	35	28	21	14	8	1	0	0	0	0
330	340	43	36	29	23	16	9	2	0	0	0	0
340	350	44	38	31	24	17	11	4	0	0	0	0
350	360	46	39	32	26	19	12	5	0	0	0	0
360	370	47	41	34	27	20	14	7	0	0	0	0
370	380	49	42	35	29	22	15	8	2	0	0	0
380	390	50	44	37	30	23	17	10	3	0	0	0
390	400	52	45	38	32	25	18	11	5	0	0	0
400	410	53	47	40	33	26	20	13	6	0	0	0
410	420	55	48	41	35	28	21	14	8	1	0	0
420	430	56	50	43	36	29	23	16	9	2	0	0
430	440	58	51	44	38	31	24	17	11	4	0	0
440	450	59	53	46	39	32	26	19	12	5	0	0
450	460	61	54	47	41	34	27	20	14	7	0	0
460	470	64	56	49	42	35	29	22	15	8	1	0
470	480	67	57	50	44	37	30	23	17	10	3	0
480	490	70	59	52	45	38	32	25	18	11	4	[illegible]
490	500	73	60	53	47	40	33	26	20	13	6	[illegible]
500	510	75	63	55	48	41	35	28	21	14	7	[illegible]
510	520	78	66	56	50	43	36	29	23	16	9	2
520	530	81	68	58	51	44	38	31	24	17	10	4
530	540	84	71	59	53	46	39	32	26	19	12	5
540	550	87	74	61	54	47	41	34	27	20	13	7
550	560	89	77	64	56	49	42	35	29	22	15	8
560	570	92	80	67	57	50	44	37	30	23	16	10
570	580	95	82	70	59	52	45	38	32	25	18	11
580	590	98	85	73	60	53	47	40	33	26	19	13

SINGLE Persons—**WEEKLY** Payroll Period

(For Wages Paid in 1993)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$590	$600	$101	$88	$75	$63	$55	$48	$41	$35	$28	$21	$14
600	610	103	91	78	66	56	50	43	36	29	22	16
610	620	106	94	81	68	58	51	44	38	31	24	17
620	630	109	96	84	71	59	53	46	39	32	25	19
630	640	112	99	87	74	61	54	47	41	34	27	20
640	650	115	102	89	77	64	56	49	42	35	28	22
650	660	117	105	92	80	67	57	50	44	37	30	23
660	670	120	108	95	82	70	59	52	45	38	31	25
670	680	123	110	98	85	72	60	53	47	40	33	26
680	690	126	113	101	88	75	63	55	48	41	34	28
690	700	129	116	103	91	78	65	56	50	43	36	29
700	710	131	119	106	94	81	68	58	51	44	37	31
710	720	134	122	109	96	84	71	59	53	46	39	32
720	730	137	124	112	99	86	74	61	54	47	40	34
730	740	140	127	115	102	89	77	64	56	49	42	35
740	750	143	130	117	105	92	79	67	57	50	43	37
750	760	145	133	120	108	95	82	70	59	52	45	38
760	770	148	136	123	110	98	85	72	60	53	46	40
770	780	151	138	126	113	100	88	75	63	55	48	41
780	790	154	141	129	116	103	91	78	65	56	49	43
790	800	157	144	131	119	106	93	81	68	58	51	44
800	810	159	147	134	122	109	96	84	71	59	52	46
810	820	162	150	137	124	112	99	86	74	61	54	47
820	830	165	152	140	127	114	102	89	77	64	55	49
830	840	168	155	143	130	117	105	92	79	67	57	50
840	850	171	158	145	133	120	107	95	82	69	58	52
850	860	173	161	148	130	123	110	98	85	72	60	53
860	870	176	164	151	138	126	113	100	88	75	62	55
870	880	179	166	154	141	128	116	103	91	78	65	56
880	890	182	169	157	144	131	119	106	93	81	68	58
890	900	165	172	159	147	134	121	109	96	83	71	59
900	910	187	175	162	150	137	124	112	99	86	74	61
910	920	190	178	165	152	140	127	114	102	89	76	64
920	930	193	180	168	155	142	130	117	105	92	79	67
930	940	196	183	171	158	145	133	120	107	95	82	69
940	950	199	186	173	161	148	135	123	110	97	85	72
950	960	202	189	176	164	151	138	126	113	100	88	75
960	970	205	192	179	166	154	141	128	116	103	90	78
970	980	208	194	182	169	156	144	131	119	106	93	81
980	990	211	197	185	172	159	147	134	121	109	96	83
990	1,000	214	200	187	175	162	149	137	124	111	99	86
1,000	1,010	217	203	190	178	165	152	140	127	114	102	89
1,010	1,020	220	206	193	180	168	155	142	130	117	104	92
1,020	1,030	224	210	196	183	170	158	145	133	120	107	95
1,030	1,040	227	213	199	186	173	161	148	135	123	110	97
1,040	1,050	230	216	202	189	176	163	151	138	125	113	100
1,050	1,060	233	219	205	192	179	166	154	141	128	116	103
1,060	1,070	236	222	208	194	182	169	156	144	131	118	106
1,070	1,080	239	225	211	197	184	172	159	147	134	121	109
1,080	1,090	242	228	214	200	187	175	162	149	137	124	111
1,090	1,100	245	231	217	203	190	177	165	152	139	127	114
1,100	1,110	248	234	220	206	193	180	168	155	142	130	117
1,110	1,120	251	237	223	209	196	183	170	158	145	132	120
1,120	1,130	255	241	227	213	199	186	173	161	148	135	123
1,130	1,140	258	244	230	216	202	189	176	163	151	138	125
1,140	1,150	261	247	233	219	205	191	179	166	153	141	128
1,150	1,160	264	250	236	222	208	194	182	169	156	144	131
1,160	1,170	267	253	239	225	211	197	184	172	159	146	134
1,170	1,180	270	256	242	228	214	200	187	175	162	149	137
1,180	1,190	273	259	245	231	217	203	190	177	165	152	139
1,190	1,200	276	262	248	234	220	206	193	180	167	155	142
1,200	1,210	279	265	251	237	223	209	196	183	170	158	145
1,210	1,220	282	268	254	240	226	212	198	186	173	160	148
1,220	1,230	286	272	258	244	230	216	202	189	176	163	151
1,230	1,240	289	275	261	247	233	219	205	191	179	166	153
1,240	1,250	292	278	264	250	236	222	208	194	181	169	156

$1,250 and over Use Table 1(a) for a **SINGLE person** on page 26. Also see the instructions on page 24.

MARRIED Persons—**WEEKLY** Payroll Period

(For Wages Paid in 1993)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	**$125**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
125	**130**	1	0	0	0	0	0	0	0	0	0	0
130	**135**	2	0	0	0	0	0	0	0	0	0	0
135	**140**	3	0	0	0	0	0	0	0	0	0	0
140	**145**	3	0	0	0	0	0	0	0	0	0	0
145	**150**	4	0	0	0	0	0	0	0	0	0	0
150	**155**	5	0	0	0	0	0	0	0	0	0	0
155	**160**	6	0	0	0	0	0	0	0	0	0	0
160	**165**	6	0	0	0	0	0	0	0	0	0	0
165	**170**	7	0	0	0	0	0	0	0	0	0	0
170	**175**	8	1	0	0	0	0	0	0	0	0	0
175	**180**	9	2	0	0	0	0	0	0	0	0	0
180	**185**	9	3	0	0	0	0	0	0	0	0	0
185	**190**	10	3	0	0	0	0	0	0	0	0	0
190	**195**	11	4	0	0	0	0	0	0	0	0	0
195	**200**	12	5	0	0	0	0	0	0	0	0	0
200	**210**	13	6	0	0	0	0	0	0	0	0	0
210	**220**	14	8	1	0	0	0	0	0	0	0	0
220	**230**	16	9	2	0	0	0	0	0	0	0	0
230	**240**	17	11	4	0	0	0	0	0	0	0	0
240	**250**	19	12	5	0	0	0	0	0	0	0	0
250	**260**	20	14	7	0	0	0	0	0	0	0	0
260	**270**	22	15	8	2	0	0	0	0	0	0	0
270	**280**	23	17	10	3	0	0	0	0	0	0	0
280	**290**	25	18	11	5	0	0	0	0	0	0	0
290	**300**	26	20	13	6	0	0	0	0	0	0	0
300	**310**	28	21	14	8	1	0	0	0	0	0	0
310	**320**	29	23	16	9	2	0	0	0	0	0	0
320	**330**	31	24	17	11	4	0	0	0	0	0	0
330	**340**	32	26	19	12	5	0	0	0	0	0	0
340	**350**	34	27	20	14	7	0	0	0	0	0	0
350	**360**	35	29	22	15	8	1	0	0	0	0	0
360	**370**	37	30	23	17	10	3	0	0	0	0	0
370	**380**	38	32	25	18	11	4	0	0	0	0	0
380	**390**	40	33	26	20	13	6	0	0	0	0	0
390	**400**	41	35	28	21	14	7	1	0	0	0	0
400	**410**	43	36	29	23	16	9	2	0	0	0	0
410	**420**	44	38	31	24	17	10	4	0	0	0	0
420	**430**	46	39	32	26	19	12	5	0	0	0	0
430	**440**	47	41	34	27	20	13	7	0	0	0	0
440	**450**	49	42	35	29	22	15	8	1	0	0	0
450	**460**	50	44	37	30	23	16	10	3	0	0	0
460	**470**	52	45	38	32	25	18	11	4	0	0	0
470	**480**	53	47	40	33	26	19	13	6	0	0	0
480	**490**	55	48	41	35	28	21	14	7	1	0	0
490	**500**	56	50	43	36	29	22	16	9	2	0	0
500	**510**	58	51	44	38	31	24	17	10	4	0	0
510	**520**	59	53	46	39	32	25	19	12	5	0	0
520	**530**	61	54	47	41	34	27	20	13	7	0	0
530	**540**	62	56	49	42	35	28	22	15	8	1	0
540	**550**	64	57	50	44	37	30	23	16	10	3	0
550	**560**	65	59	52	45	38	31	25	18	11	4	0
560	**570**	67	60	53	47	40	33	26	19	13	6	0
570	**580**	68	62	55	48	41	34	28	21	14	7	1
580	**590**	70	63	56	50	43	36	29	22	16	9	2
590	**600**	71	65	58	51	44	37	31	24	17	10	4
600	**610**	73	66	59	53	46	39	32	25	19	12	5
610	**620**	74	68	61	54	47	40	34	27	20	13	7
620	**630**	76	69	62	56	49	42	35	28	22	15	8
630	**640**	77	71	64	57	50	43	37	30	23	16	10
640	**650**	79	72	65	59	52	45	38	31	25	18	11
650	**660**	80	74	67	60	53	46	40	33	26	19	13
660	**670**	82	75	68	62	55	48	41	34	28	21	14
670	**680**	83	77	70	63	56	49	43	36	29	22	16
680	**690**	85	78	71	65	58	51	44	37	31	24	17
690	**700**	86	80	73	66	59	52	46	39	32	25	19
700	**710**	88	81	74	68	61	54	47	40	34	27	20
710	**720**	89	83	76	69	62	55	49	42	35	28	22
720	**730**	91	84	77	71	64	57	50	43	37	30	23
730	**740**	92	86	79	72	65	58	52	45	38	31	25

BEST COPY AVAILABLE

MARRIED Persons—**WEEKLY** Payroll Period

(For Wages Paid in 1993)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$740	$750	$94	$87	$80	$74	$67	$60	$53	$46	$40	$33	$26
750	760	95	89	82	75	68	61	55	48	41	34	28
760	770	97	90	83	77	70	63	56	49	43	36	29
770	780	98	92	85	78	71	64	58	51	44	37	31
780	790	100	93	86	80	73	66	59	52	46	39	32
790	800	103	95	88	81	74	67	61	54	47	40	34
800	810	106	96	89	83	76	69	62	55	49	42	35
810	820	108	98	91	84	77	70	64	57	50	43	37
820	830	111	99	92	86	79	72	65	58	52	45	38
830	840	114	101	94	87	80	73	67	60	53	46	40
840	850	117	104	95	89	82	75	68	61	55	48	41
850	860	120	107	97	90	83	76	70	63	56	49	43
860	870	122	110	98	92	85	78	71	64	58	51	44
870	880	125	113	100	93	86	79	73	66	59	52	46
880	890	128	115	103	95	88	81	74	67	61	54	47
890	900	131	118	106	96	89	82	76	69	62	55	49
900	910	134	121	108	98	91	84	77	70	64	57	50
910	920	136	124	111	99	92	85	79	72	65	58	52
920	930	139	127	114	101	94	87	80	73	67	60	53
930	940	142	129	117	104	95	88	82	75	68	61	55
940	950	145	132	120	107	97	90	83	76	70	63	56
950	960	148	135	122	110	98	91	85	78	71	64	58
960	970	150	138	125	112	100	93	86	79	73	66	59
970	980	153	141	128	115	103	94	88	81	74	67	61
980	990	156	143	131	118	105	96	89	82	76	69	62
990	1,000	159	146	134	121	108	97	91	84	77	70	64
1,000	1,010	162	149	136	124	111	99	92	85	79	72	65
1,010	1,020	164	152	139	126	114	101	94	87	80	73	67
1,020	1,030	167	155	142	129	117	104	95	88	82	75	68
1,030	1,040	170	157	145	132	119	107	97	90	83	76	70
1,040	1,050	173	160	148	135	122	110	98	91	85	78	71
1,050	1,060	176	163	150	138	125	112	100	93	86	79	73
1,060	1,070	178	166	153	140	128	115	103	94	88	81	74
1,070	1,080	181	169	156	143	131	118	105	96	89	82	76
1,080	1,090	184	171	159	146	133	121	108	97	91	84	77
1,090	1,100	187	174	162	149	136	124	111	99	92	85	79
1,100	1,110	190	177	164	152	139	126	114	101	94	87	80
1,110	1,120	192	180	167	154	142	129	117	104	95	88	82
1,120	1,130	195	183	170	157	145	132	119	107	97	90	83
1,130	1,140	198	185	173	160	147	135	122	109	98	91	85
1,140	1,150	201	188	176	163	150	138	125	112	100	93	86
1,150	1,160	204	191	178	166	153	140	128	115	102	94	88
1,160	1,170	206	194	181	168	156	143	131	118	105	96	89
1,170	1,180	209	197	184	171	159	146	133	121	108	97	91
1,180	1,190	212	199	187	174	161	149	136	123	111	99	92
1,190	1,200	215	202	190	177	164	152	139	126	114	101	94
1,200	1,210	218	205	192	180	167	154	142	129	116	104	95
1,210	1,220	220	208	195	182	170	157	145	132	119	107	97
1,220	1,230	223	211	198	185	173	160	147	135	122	109	98
1,230	1,240	226	213	201	188	175	163	150	137	125	112	100
1,240	1,250	229	216	204	191	178	166	153	140	128	115	102
1,250	1,260	232	219	206	194	181	168	156	143	130	118	105
1,260	1,270	234	222	209	196	184	171	159	146	133	121	108
1,270	1,280	237	225	212	199	187	174	161	149	136	123	111
1,280	1,290	240	227	215	202	189	177	164	151	139	126	114
1,290	1,300	243	230	218	205	192	180	167	154	142	129	116
1,300	1,310	246	233	220	208	195	182	170	157	144	132	119
1,310	1,320	248	236	223	210	198	185	173	160	147	135	122
1,320	1,330	251	239	226	213	201	188	175	163	150	137	125
1,330	1,340	254	241	229	216	203	191	178	165	153	140	128
1,340	1,350	257	244	232	219	206	194	181	168	156	143	130
1,350	1,360	260	247	234	222	209	196	184	171	158	146	133
1,360	1,370	262	250	237	224	212	199	187	174	161	149	136
1,370	1,380	265	253	240	227	215	202	189	177	164	151	139
1,380	1,390	268	255	243	230	217	205	192	179	167	154	142
1,390	1,400	271	258	246	233	220	208	195	182	170	157	144
$1,400 and over		Use Table 1(b) for a **MARRIED person** on page 26. Also see the instructions on page 24.										

SINGLE Persons—**BIWEEKLY** Payroll Period

(For Wages Paid in 1993)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	$100	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
100	105	1	0	0	0	0	0	0	0	0	0	0
105	110	2	0	0	0	0	0	0	0	0	0	0
110	115	2	0	0	0	0	0	0	0	0	0	0
115	120	3	0	0	0	0	0	0	0	0	0	0
120	125	4	0	0	0	0	0	0	0	0	0	0
125	130	5	0	0	0	0	0	0	0	0	0	0
130	135	5	0	0	0	0	0	0	0	0	0	0
135	140	6	0	0	0	0	0	0	0	0	0	0
140	145	7	0	0	0	0	0	0	0	0	0	0
145	150	8	0	0	0	0	0	0	0	0	0	0
150	155	8	0	0	0	0	0	0	0	0	0	0
155	160	9	0	0	0	0	0	0	0	0	0	0
160	165	10	0	0	0	0	0	0	0	0	0	0
165	170	11	0	0	0	0	0	0	0	0	0	0
170	175	11	0	0	0	0	0	0	0	0	0	0
175	180	12	0	0	0	0	0	0	0	0	0	0
180	185	13	0	0	0	0	0	0	0	0	0	0
185	190	14	0	0	0	0	0	0	0	0	0	0
190	195	14	1	0	0	0	0	0	0	0	0	0
195	200	15	2	0	0	0	0	0	0	0	0	0
200	205	16	2	0	0	0	0	0	0	0	0	0
205	210	17	3	0	0	0	0	0	0	0	0	0
210	215	17	4	0	0	0	0	0	0	0	0	0
215	220	18	5	0	0	0	0	0	0	0	0	0
220	225	19	5	0	0	0	0	0	0	0	0	0
225	230	20	6	0	0	0	0	0	0	0	0	0
230	235	20	7	0	0	0	0	0	0	0	0	0
235	240	21	8	0	0	0	0	0	0	0	0	0
240	245	22	8	0	0	0	0	0	0	0	0	0
245	250	23	9	0	0	0	0	0	0	0	0	0
250	260	24	10	0	0	0	0	0	0	0	0	0
260	270	25	12	0	0	0	0	0	0	0	0	0
270	280	27	13	0	0	0	0	0	0	0	0	0
280	290	28	15	1	0	0	0	0	0	0	0	0
290	300	30	16	3	0	0	0	0	0	0	0	0
300	310	31	18	4	0	0	0	0	0	0	0	0
310	320	33	19	6	0	0	0	0	0	0	0	0
320	330	34	21	7	0	0	0	0	0	0	0	0
330	340	36	22	9	0	0	0	0	0	0	0	0
340	350	37	24	10	0	0	0	0	0	0	0	0
350	360	39	25	12	0	0	0	0	0	0	0	0
360	370	40	27	13	0	0	0	0	0	0	0	0
370	380	42	28	15	1	0	0	0	0	0	0	0
380	390	43	30	16	3	0	0	0	0	0	0	0
390	400	45	31	18	4	0	0	0	0	0	0	0
400	410	46	33	19	6	0	0	0	0	0	0	0
410	420	48	34	21	7	0	0	0	0	0	0	0
420	430	49	36	22	9	0	0	0	0	0	0	0
430	440	51	37	24	10	0	0	0	0	0	0	0
440	450	52	39	25	12	0	0	0	0	0	0	0
450	460	54	40	27	13	0	0	0	0	0	0	0
460	470	55	42	28	15	1	0	0	0	0	0	0
470	480	57	43	30	16	2	0	0	0	0	0	0
480	490	58	45	31	18	4	0	0	0	0	0	0
490	500	60	46	33	19	5	0	0	0	0	0	0
500	520	62	48	35	21	8	0	0	0	0	0	0
520	540	65	51	38	24	11	0	0	0	0	0	0
540	560	68	54	41	27	14	0	0	0	0	0	0
560	580	71	57	44	30	17	3	0	0	0	0	0
580	600	74	60	47	33	20	6	0	0	0	0	0
600	620	77	63	50	36	23	9	0	0	0	0	0
620	640	80	66	53	39	26	12	0	0	0	0	0
640	660	83	69	56	42	29	15	2	0	0	0	0
660	680	86	72	59	45	32	18	5	0	0	0	0
680	700	89	75	62	48	35	21	8	0	0	0	0
700	720	92	78	65	51	38	24	11	0	0	0	0
720	740	95	81	68	54	41	27	14	0	0	0	0
740	760	98	84	71	57	44	30	17	3	0	0	0
760	780	101	87	74	60	47	33	20	6	0	0	0

SINGLE Persons—**BIWEEKLY** Payroll Period

(For Wages Paid in 1993)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$780	$800	$104	$90	$77	$63	$50	$36	$23	$9	$0	$0	$0
800	820	107	93	80	66	53	39	26	12	0	0	0
820	840	110	96	83	69	56	42	29	15	1	0	0
840	860	113	99	86	72	59	45	32	18	4	0	0
860	880	116	102	89	75	62	48	35	21	7	0	0
880	900	119	105	92	78	65	51	38	24	10	0	0
900	920	123	108	95	81	68	54	41	27	13	0	0
920	940	129	111	98	84	71	57	44	30	16	3	0
940	960	134	114	101	87	74	60	47	33	19	6	0
960	980	140	117	104	90	77	63	50	36	22	9	0
980	1,000	145	120	107	93	80	66	53	39	25	12	0
1,000	1,020	151	126	110	96	83	69	56	42	28	15	1
1,020	1,040	157	131	113	99	86	72	59	45	31	18	4
1,040	1,060	162	137	116	102	89	75	62	48	34	21	7
1,060	1,080	168	142	119	105	92	78	65	51	37	24	10
1,080	1,100	173	148	123	108	95	81	68	54	40	27	13
1,100	1,120	179	154	128	111	98	84	71	57	43	30	16
1,120	1,140	185	159	134	114	101	87	74	60	46	33	19
1,140	1,160	190	165	140	117	104	90	77	63	49	36	22
1,160	1,180	196	170	145	120	107	93	80	66	52	39	25
1,180	1,200	201	176	151	125	110	96	83	69	55	42	28
1,200	1,220	207	182	156	131	113	99	86	72	58	45	31
1,220	1,240	213	187	162	137	116	102	89	75	61	48	34
1,240	1,260	218	193	168	142	119	105	92	78	64	51	37
1,260	1,280	224	198	173	148	123	108	95	81	67	54	40
1,280	1,300	229	204	179	153	128	111	98	84	70	57	43
1,300	1,320	235	210	184	159	134	114	101	87	73	60	46
1,320	1,340	241	215	190	165	139	117	104	90	76	63	49
1,340	1,360	246	221	196	170	145	120	107	93	79	66	52
1,360	1,380	252	226	201	176	151	125	110	96	82	69	55
1,380	1,400	257	232	207	181	156	131	113	99	85	72	58
1,400	1,420	263	238	212	197	162	136	116	102	88	75	61
1,420	1,440	269	243	218	193	167	142	119	105	91	78	64
1,440	1,460	274	249	224	198	173	148	122	108	94	81	67
1,460	1,480	280	254	229	204	179	153	128	111	97	84	70
1,480	1,500	285	260	235	209	184	159	134	114	100	87	73
1,500	1,520	291	266	240	215	190	164	139	117	103	90	76
1,520	1,540	297	271	246	221	195	170	145	120	106	93	79
1,540	1,560	302	277	252	226	201	176	150	125	109	96	82
1,560	1,580	308	282	257	232	207	181	156	131	112	99	85
1,580	1,600	313	288	263	237	212	187	162	136	115	102	88
1,600	1,620	319	294	268	243	218	192	167	142	118	105	91
1,620	1,640	325	299	274	249	223	198	173	147	122	108	94
1,640	1,660	330	305	280	254	229	204	178	153	128	111	97
1,660	1,680	336	310	285	260	235	209	184	159	133	114	100
1,680	1,700	341	316	291	265	240	215	190	164	139	117	103
1,700	1,720	347	322	296	271	246	220	195	170	145	120	106
1,720	1,740	353	327	302	277	251	226	201	175	150	125	109
1,740	1,760	358	333	308	282	257	232	206	181	156	130	112
1,760	1,780	364	338	313	288	263	237	212	187	161	136	115
1,780	1,800	369	344	319	293	268	243	218	192	167	142	118
1,800	1,820	375	350	324	299	274	248	223	198	173	147	122
1,820	1,840	381	355	330	305	279	254	229	203	178	153	128
1,840	1,860	386	361	336	310	285	260	234	209	184	158	133
1,860	1,880	392	366	341	316	291	265	240	215	189	164	139
1,880	1,900	398	372	347	321	296	271	246	220	195	170	144
1,900	1,920	404	378	352	327	302	276	251	226	201	175	150
1,920	1,940	410	383	358	333	307	282	257	231	206	181	156
1,940	1,960	416	389	364	338	313	288	262	237	212	186	161
1,960	1,980	422	394	369	344	319	293	268	243	217	192	167
1,980	2,000	429	401	375	349	324	299	274	248	223	198	172
2,000	2,020	435	407	380	355	330	304	279	254	229	203	178
2,020	2,040	441	413	386	361	335	310	285	259	234	209	184
2,040	2,060	447	419	392	366	341	316	290	265	240	214	189
2,060	2,080	453	425	397	372	347	321	296	271	245	220	195
$2,080 and over		Use Table 2(a) for a **SINGLE person** on page 26. Also see the instructions on page 24.										

MARRIED Persons—**BIWEEKLY** Payroll Period

(For Wages Paid in 1993)

If the wages are-		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	$240	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
240	245	1	0	0	0	0	0	0	0	0	0	0
245	250	1	0	0	0	0	0	0	0	0	0	0
250	260	2	0	0	0	0	0	0	0	0	0	0
260	270	4	0	0	0	0	0	0	0	0	0	0
270	280	5	0	0	0	0	0	0	0	0	0	0
280	290	7	0	0	0	0	0	0	0	0	0	0
290	300	8	0	0	0	0	0	0	0	0	0	0
300	310	10	0	0	0	0	0	0	0	0	0	0
310	320	11	0	0	0	0	0	0	0	0	0	0
320	330	13	0	0	0	0	0	0	0	0	0	0
330	340	14	1	0	0	0	0	0	0	0	0	0
340	350	16	2	0	0	0	0	0	0	0	0	0
350	360	17	4	0	0	0	0	0	0	0	0	0
360	370	19	5	0	0	0	0	0	0	0	0	0
370	380	20	7	0	0	0	0	0	0	0	0	0
380	390	22	8	0	0	0	0	0	0	0	0	0
390	400	23	10	0	0	0	0	0	0	0	0	0
400	410	25	11	0	0	0	0	0	0	0	0	0
410	420	26	13	0	0	0	0	0	0	0	0	0
420	430	28	14	1	0	0	0	0	0	0	0	0
430	440	29	16	2	0	0	0	0	0	0	0	0
440	450	31	17	4	0	0	0	0	0	0	0	0
450	460	32	19	5	0	0	0	0	0	0	0	0
460	470	34	20	7	0	0	0	0	0	0	0	0
470	480	35	22	8	0	0	0	0	0	0	0	0
480	490	37	23	10	0	0	0	0	0	0	0	0
490	500	38	25	11	0	0	0	0	0	0	0	0
500	520	41	27	14	0	0	0	0	0	0	0	0
520	540	44	30	17	3	0	0	0	0	0	0	0
540	560	47	33	20	6	0	0	0	0	0	0	0
560	580	50	36	23	9	0	0	0	0	0	0	0
580	600	53	39	26	12	0	0	0	0	0	0	0
600	620	56	42	29	15	2	0	0	0	0	0	0
620	640	59	45	32	18	5	0	0	0	0	0	0
640	660	62	48	35	21	8	0	0	0	0	0	0
660	680	65	51	38	24	11	0	0	0	0	0	0
680	700	68	54	41	27	14	0	0	0	0	0	0
700	720	71	57	44	30	17	3	0	0	0	0	0
720	740	74	60	47	33	20	6	0	0	0	0	0
740	760	77	63	50	36	23	9	0	0	0	0	0
760	780	80	66	53	39	26	12	0	0	0	0	0
780	800	83	69	56	42	29	15	1	0	0	0	0
800	820	86	72	59	45	32	18	4	0	0	0	0
820	840	89	75	62	48	35	21	7	0	0	0	0
840	860	92	78	65	51	38	24	10	0	0	0	0
860	880	95	81	68	54	41	27	13	0	0	0	0
880	900	98	84	71	57	44	30	16	3	0	0	0
900	920	101	87	74	60	47	33	19	6	0	0	0
920	940	104	90	77	63	50	36	22	9	0	0	0
940	960	107	93	80	66	53	39	25	12	0	0	0
960	980	110	96	83	69	56	42	28	15	1	0	0
980	1,000	113	99	86	72	59	45	31	18	4	0	0
1,000	1,020	116	102	89	75	62	48	34	21	7	0	0
1,020	1,040	119	105	92	78	65	51	37	24	10	0	0
1,040	1,060	122	108	95	81	68	54	40	27	13	0	0
1,060	1,080	125	111	98	84	71	57	43	30	16	3	0
1,080	1,100	128	114	101	87	74	60	46	33	19	6	0
1,100	1,120	131	117	104	90	77	63	49	36	22	9	0
1,120	1,140	134	120	107	93	80	66	52	39	25	12	0
1,140	1,160	137	123	110	96	83	69	55	42	28	15	1
1,160	1,180	140	126	113	99	86	72	58	45	31	18	4
1,180	1,200	143	129	116	102	89	75	61	48	34	21	7
1,200	1,220	146	132	119	105	92	78	64	51	37	24	10
1,220	1,240	149	135	122	108	95	81	67	54	40	27	13
1,240	1,260	152	138	125	111	98	84	70	57	43	30	16
1,260	1,280	155	141	128	114	101	87	73	60	46	33	19
1,280	1,300	158	144	131	117	104	90	76	63	49	36	22
1,300	1,320	161	147	134	120	107	93	79	66	52	39	25
1,320	1,340	164	150	137	123	110	96	82	69	55	42	28

MARRIED Persons—**BIWEEKLY** Payroll Period

(For Wages Paid in 1993)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$1,340	$1,360	$167	$153	$140	$126	$113	$99	$85	$72	$58	$45	$31
1,360	1,380	170	156	143	129	116	102	88	75	61	48	34
1,380	1,400	173	159	146	132	119	105	91	78	64	51	37
1,400	1,420	176	162	149	135	122	108	94	81	67	54	40
1,420	1,440	179	165	152	138	125	111	97	84	70	57	43
1,440	1,460	182	168	155	141	128	114	100	87	73	60	46
1,460	1,480	185	171	158	144	131	117	103	90	76	63	49
1,480	1,500	188	174	161	147	134	120	106	93	79	66	52
1,500	1,520	191	177	164	150	137	123	109	96	82	69	55
1,520	1,540	194	180	167	153	140	126	112	99	85	72	58
1,540	1,560	197	183	170	156	143	129	115	102	88	75	61
1,560	1,580	200	186	173	159	146	132	118	105	91	78	64
1,580	1,600	206	189	176	162	149	135	121	108	94	81	67
1,600	1,620	211	192	179	165	152	138	124	111	97	84	70
1,620	1,640	217	195	182	168	155	141	127	114	100	87	73
1,640	1,660	222	198	185	171	158	144	130	117	103	90	76
1,660	1,680	228	203	188	174	161	147	133	120	106	93	79
1,680	1,700	234	208	191	177	164	150	136	123	109	96	82
1,700	1,720	239	214	194	180	167	153	139	126	112	99	85
1,720	1,740	245	220	197	183	170	156	142	129	115	102	88
1,740	1,760	250	225	200	186	173	159	145	132	118	105	91
1,760	1,780	256	231	205	189	176	162	148	135	121	108	94
1,780	1,800	262	236	211	192	179	165	151	138	124	111	97
1,800	1,820	267	242	217	195	182	168	154	141	127	114	100
1,820	1,840	273	248	222	198	185	171	157	144	130	117	103
1,840	1,860	278	253	228	203	188	174	160	147	133	120	106
1,860	1,880	284	259	233	208	191	177	163	150	136	123	109
1,880	1,900	290	264	239	214	194	180	166	153	139	126	112
1,900	1,920	295	270	245	219	197	183	169	156	142	129	115
1,920	1,940	301	276	250	225	200	186	172	159	145	132	118
1,940	1,960	306	281	256	231	205	189	175	162	148	135	121
1,960	1,980	312	287	261	236	211	192	178	165	151	138	124
1,980	2,000	318	292	267	242	216	195	181	168	154	141	127
2,000	2,020	323	298	273	247	222	198	184	171	157	144	130
2,020	2,040	329	304	278	253	228	202	187	174	160	147	133
2,040	2,060	334	309	284	259	233	208	190	177	163	150	136
2,060	2,080	340	315	289	264	239	214	193	180	166	153	139
2,080	2,100	346	320	295	270	244	219	196	183	169	156	142
2,100	2,120	351	326	301	275	250	225	199	186	172	159	145
2,120	2,140	357	332	306	281	256	230	205	189	175	162	148
2,140	2,160	362	337	312	287	261	236	211	192	178	165	151
2,160	2,180	368	343	317	292	267	242	216	195	181	168	154
2,180	2,200	374	348	323	298	272	247	222	198	184	171	157
2,200	2,220	379	354	329	303	278	253	227	202	187	174	160
2,220	2,240	385	360	334	309	284	258	233	208	190	177	163
2,240	2,260	390	365	340	315	289	264	239	213	193	180	166
2,260	2,280	396	371	345	320	295	270	244	219	196	183	169
2,280	2,300	402	376	351	326	300	275	250	225	199	186	172
2,300	2,320	407	382	357	331	306	281	255	230	205	189	175
2,320	2,340	413	388	362	337	312	286	261	236	210	192	178
2,340	2,360	418	393	368	343	317	292	267	241	216	195	181
2,360	2,380	424	399	373	348	323	298	272	247	222	198	184
2,380	2,400	430	404	379	354	328	303	278	253	227	202	187
2,400	2,420	435	410	385	359	334	309	283	258	233	208	190
2,420	2,440	441	416	390	365	340	314	289	264	238	213	193
2,440	2,460	446	421	396	371	345	320	295	269	244	219	196
2,460	2,480	452	427	401	376	351	326	300	275	250	224	199
2,480	2,500	458	432	407	382	356	331	306	281	255	230	205
2,500	2,520	463	438	413	387	362	337	311	286	261	236	210
2,520	2,540	469	444	418	393	368	342	317	292	266	241	216
2,540	2,560	474	449	424	399	373	348	323	297	272	247	221
2,560	2,580	480	455	429	404	379	354	328	303	278	252	227
2,580	2,600	486	460	435	410	384	359	334	309	283	258	233
2,600	2,620	491	466	441	415	390	365	339	314	289	264	238
2,620	2,640	497	472	446	421	396	370	345	320	294	269	244
$2,640 and over		Use Table 2(b) for a **MARRIED person** on page 26. Also see the instructions on page 24.										

SINGLE Persons—**SEMIMONTHLY** Payroll Period

(For Wages Paid in 1993)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	**$110**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
110	**115**	1	0	0	0	0	0	0	0	0	0	0
115	**120**	2	0	0	0	0	0	0	0	0	0	0
120	**125**	3	0	0	0	0	0	0	0	0	0	0
125	**130**	3	0	0	0	0	0	0	0	0	0	0
130	**135**	4	0	0	0	0	0	0	0	0	0	0
135	**140**	5	0	0	0	0	0	0	0	0	0	0
140	**145**	6	0	0	0	0	0	0	0	0	0	0
145	**150**	6	0	0	0	0	0	0	0	0	0	0
150	**155**	7	0	0	0	0	0	0	0	0	0	0
155	**160**	8	0	0	0	0	0	0	0	0	0	0
160	**165**	9	0	0	0	0	0	0	0	0	0	0
165	**170**	9	0	0	0	0	0	0	0	0	0	0
170	**175**	10	0	0	0	0	0	0	0	0	0	0
175	**180**	11	0	0	0	0	0	0	0	0	0	0
180	**185**	12	0	0	0	0	0	0	0	0	0	0
185	**190**	12	0	0	0	0	0	0	0	0	0	0
190	**195**	13	0	0	0	0	0	0	0	0	0	0
195	**200**	14	0	0	0	0	0	0	0	0	0	0
200	**205**	15	0	0	0	0	0	0	0	0	0	0
205	**210**	15	1	0	0	0	0	0	0	0	0	0
210	**215**	16	1	0	0	0	0	0	0	0	0	0
215	**220**	17	2	0	0	0	0	0	0	0	0	0
220	**225**	18	3	0	0	0	0	0	0	0	0	0
225	**230**	18	4	0	0	0	0	0	0	0	0	0
230	**235**	19	4	0	0	0	0	0	0	0	0	0
235	**240**	20	5	0	0	0	0	0	0	0	0	0
240	**245**	21	6	0	0	0	0	0	0	0	0	0
245	**250**	21	7	0	0	0	0	0	0	0	0	0
250	**260**	22	8	0	0	0	0	0	0	0	0	0
260	**270**	24	9	0	0	0	0	0	0	0	0	0
270	**280**	25	11	0	0	0	0	0	0	0	0	0
280	**290**	27	12	0	0	0	0	0	0	0	0	0
290	**300**	28	14	0	0	0	0	0	0	0	0	0
300	**310**	30	15	1	0	0	0	0	0	0	0	0
310	**320**	31	17	2	0	0	0	0	0	0	0	0
320	**330**	33	18	4	0	0	0	0	0	0	0	0
330	**340**	34	20	5	0	0	0	0	0	0	0	0
340	**350**	36	21	7	0	0	0	0	0	0	0	0
350	**360**	37	23	8	0	0	0	0	0	0	0	0
360	**370**	39	24	10	0	0	0	0	0	0	0	0
370	**380**	40	26	11	0	0	0	0	0	0	0	0
380	**390**	42	27	13	0	0	0	0	0	0	0	0
390	**400**	43	29	14	0	0	0	0	0	0	0	0
400	**410**	45	30	16	1	0	0	0	0	0	0	0
410	**420**	46	32	17	2	0	0	0	0	0	0	0
420	**430**	48	33	19	4	0	0	0	0	0	0	0
430	**440**	49	35	20	5	0	0	0	0	0	0	0
440	**450**	51	36	22	7	0	0	0	0	0	0	0
450	**460**	52	38	23	8	0	0	0	0	0	0	0
460	**470**	54	39	25	10	0	0	0	0	0	0	0
470	**480**	55	41	26	11	0	0	0	0	0	0	0
480	**490**	57	42	28	13	0	0	0	0	0	0	0
490	**500**	58	44	29	14	0	0	0	0	0	0	0
500	**520**	61	46	31	17	2	0	0	0	0	0	0
520	**540**	64	49	34	20	5	0	0	0	0	0	0
540	**560**	67	52	37	23	8	0	0	0	0	0	0
560	**580**	70	55	40	26	11	0	0	0	0	0	0
580	**600**	73	58	43	29	14	0	0	0	0	0	0
600	**620**	76	61	46	32	17	2	0	0	0	0	0
620	**640**	79	64	49	35	20	5	0	0	0	0	0
640	**660**	82	67	52	38	23	8	0	0	0	0	0
660	**680**	85	70	55	41	26	11	0	0	0	0	0
680	**700**	88	73	58	44	29	14	0	0	0	0	0
700	**720**	91	76	61	47	32	17	3	0	0	0	0
720	**740**	94	79	64	50	35	20	6	0	0	0	0
740	**760**	97	82	67	53	38	23	9	0	0	0	0
760	**780**	100	85	70	56	41	26	12	0	0	0	0
780	**800**	103	88	73	59	44	29	15	0	0	0	0
800	**820**	106	91	76	62	47	32	18	3	0	0	0

SINGLE Persons—**SEMIMONTHLY** Payroll Period

(For Wages Paid in 1993)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$820	$840	$109	$94	$79	$65	$50	$35	$21	$6	$0	$0	$0
840	860	112	97	82	68	53	38	24	9	0	0	0
860	880	115	100	85	71	56	41	27	12	0	0	0
880	900	118	103	88	74	59	44	30	15	0	0	0
900	920	121	106	91	77	62	47	33	18	3	0	0
920	940	124	109	94	80	65	50	36	21	6	0	0
940	960	127	112	97	83	68	53	39	24	9	0	0
960	980	130	115	100	86	71	56	42	27	12	0	0
980	1,000	134	118	103	89	74	59	45	30	15	1	0
1,000	1,020	140	121	106	92	77	62	48	33	18	4	0
1,020	1,040	146	124	109	95	80	65	51	36	21	7	0
1,040	1,060	151	127	112	98	83	68	54	39	24	10	0
1,060	1,080	157	130	115	101	86	71	57	42	27	13	0
1,080	1,100	162	135	118	104	89	74	60	45	30	16	1
1,100	1,120	168	141	121	107	92	77	63	48	33	19	4
1,120	1,140	174	146	124	110	95	80	66	51	36	22	7
1,140	1,160	179	152	127	113	98	83	69	54	39	25	10
1,160	1,180	185	157	130	116	101	86	72	57	42	28	13
1,180	1,200	190	163	136	119	104	89	75	60	45	31	16
1,200	1,220	196	169	141	122	107	92	78	63	48	34	19
1,220	1,240	202	174	147	125	110	95	81	66	51	37	22
1,240	1,260	207	180	152	128	113	98	84	69	54	40	25
1,260	1,280	213	185	158	131	116	101	87	72	57	43	28
1,280	1,300	218	191	164	136	119	104	90	75	60	46	31
1,300	1,320	224	197	169	142	122	107	93	78	63	49	34
1,320	1,340	230	202	175	147	125	110	96	81	66	52	37
1,340	1,360	235	208	180	153	128	113	99	84	69	55	40
1,360	1,380	241	213	186	159	131	116	102	87	72	58	43
1,380	1,400	246	219	192	164	137	119	105	90	75	61	46
1,400	1,420	252	225	197	170	142	122	108	93	78	64	49
1,420	1,440	258	230	203	175	148	125	111	96	81	67	52
1,440	1,460	263	236	208	181	154	128	114	99	84	70	55
1,460	1,480	269	241	214	187	159	132	117	102	87	73	58
1,480	1,500	274	247	220	192	165	137	120	105	90	76	61
1,500	1,520	280	253	225	198	170	143	123	108	93	79	64
1,520	1,540	286	258	231	203	176	149	126	111	96	82	67
1,540	1,560	291	264	236	209	182	154	129	114	99	85	70
1,560	1,580	297	269	242	215	187	160	132	117	102	88	73
1,580	1,600	302	275	248	220	193	165	138	120	105	91	76
1,600	1,620	308	281	253	226	198	171	143	123	108	94	79
1,620	1,640	314	286	259	231	204	177	149	126	111	97	82
1,640	1,660	319	292	264	237	210	182	155	129	114	100	85
1,660	1,680	325	297	270	243	215	188	160	133	117	103	88
1,680	1,700	330	303	276	248	221	193	166	138	120	106	91
1,700	1,720	336	309	281	254	226	199	171	144	123	109	94
1,720	1,740	342	314	287	259	232	205	177	150	126	112	97
1,740	1,760	347	320	292	265	238	210	183	155	129	115	100
1,760	1,780	353	325	298	271	243	216	188	161	133	118	103
1,780	1,800	358	331	304	276	249	221	194	166	139	121	106
1,800	1,820	364	337	309	282	254	227	199	172	145	124	109
1,820	1,840	370	342	315	287	260	233	205	178	150	127	112
1,840	1,860	375	348	320	293	266	238	211	183	156	130	115
1,860	1,880	381	353	326	299	271	244	216	189	161	134	118
1,880	1,900	386	359	332	304	277	249	222	194	167	140	121
1,900	1,920	392	365	337	310	282	255	227	200	173	145	124
1,920	1,940	398	370	343	315	288	261	233	206	178	151	127
1,940	1,960	403	376	348	321	294	266	239	211	184	156	130
1,960	1,980	409	381	354	327	299	272	244	217	189	162	135
1,980	2,000	414	387	360	332	305	277	250	222	195	168	140
2,000	2,020	420	393	365	338	310	283	255	228	201	173	146
2,020	2,040	426	398	371	343	316	289	261	234	206	179	151
2,040	2,060	431	404	376	349	322	294	267	239	212	184	157
2,060	2,080	438	409	382	355	327	300	272	245	217	190	163
2,080	2,100	444	415	388	360	333	305	278	250	223	196	168
2,100	2,120	450	421	393	366	338	311	283	256	229	201	174

$2,120 and over Use Table 3(a) for a **SINGLE person** on page 26. Also see the instructions on page 24.

MARRIED Persons—**SEMIMONTHLY** Payroll Period

(For Wages Paid in 1993)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	$260	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
260	270	1	0	0	0	0	0	0	0	0	0	0
270	280	3	0	0	0	0	0	0	0	0	0	0
280	290	4	0	0	0	0	0	0	0	0	0	0
290	300	6	0	0	0	0	0	0	0	0	0	0
300	310	7	0	0	0	0	0	0	0	0	0	0
310	320	9	0	0	0	0	0	0	0	0	0	0
320	330	10	0	0	0	0	0	0	0	0	0	0
330	340	12	0	0	0	0	0	0	0	0	0	0
340	350	13	0	0	0	0	0	0	0	0	0	0
350	360	15	0	0	0	0	0	0	0	0	0	0
360	370	16	1	0	0	0	0	0	0	0	0	0
370	380	18	3	0	0	0	0	0	0	0	0	0
380	390	19	4	0	0	0	0	0	0	0	0	0
390	400	21	6	0	0	0	0	0	0	0	0	0
400	410	22	7	0	0	0	0	0	0	0	0	0
410	420	24	9	0	0	0	0	0	0	0	0	0
420	430	25	10	0	0	0	0	0	0	0	0	0
430	440	27	12	0	0	0	0	0	0	0	0	0
440	450	28	13	0	0	0	0	0	0	0	0	0
450	460	30	15	0	0	0	0	0	0	0	0	0
460	470	31	16	2	0	0	0	0	0	0	0	0
470	480	33	18	3	0	0	0	0	0	0	0	0
480	490	34	19	5	0	0	0	0	0	0	0	0
490	500	36	21	6	0	0	0	0	0	0	0	0
500	520	38	23	8	0	0	0	0	0	0	0	0
520	540	41	26	11	0	0	0	0	0	0	0	0
540	560	44	29	14	0	0	0	0	0	0	0	0
560	580	47	32	17	3	0	0	0	0	0	0	0
580	600	50	35	20	6	0	0	0	0	0	0	0
600	620	53	38	23	9	0	0	0	0	0	0	0
620	640	56	41	26	12	0	0	0	0	0	0	0
640	660	59	44	29	15	0	0	0	0	0	0	0
660	680	62	47	32	18	3	0	0	0	0	0	0
680	700	65	50	35	21	6	0	0	0	0	0	0
700	720	68	53	38	24	9	0	0	0	0	0	0
720	740	71	56	41	27	12	0	0	0	0	0	0
740	760	74	59	44	30	15	0	0	0	0	0	0
760	780	77	62	47	33	18	3	0	0	0	0	0
780	800	80	65	50	36	21	6	0	0	0	0	0
800	820	83	68	53	39	24	9	0	0	0	0	0
820	840	86	71	56	42	27	12	0	0	0	0	0
840	860	89	74	59	45	30	15	1	0	0	0	0
860	880	92	77	62	48	33	18	4	0	0	0	0
880	900	95	80	65	51	36	21	7	0	0	0	0
900	920	98	83	68	54	39	24	10	0	0	0	0
920	940	101	86	71	57	42	27	13	0	0	0	0
940	960	104	89	74	60	45	30	16	1	0	0	0
960	980	107	92	77	63	48	33	19	4	0	0	0
980	1,000	110	95	80	66	51	36	22	7	0	0	0
1,000	1,020	113	98	83	69	54	39	25	10	0	0	0
1,020	1,040	116	101	86	72	57	42	28	13	0	0	0
1,040	1,060	119	104	89	75	60	45	31	16	1	0	0
1,060	1,080	122	107	92	78	63	48	34	19	4	0	0
1,080	1,100	125	110	95	81	66	51	37	22	7	0	0
1,100	1,120	128	113	98	84	69	54	40	25	10	0	0
1,120	1,140	131	116	101	87	72	57	43	28	13	0	0
1,140	1,160	134	119	104	90	75	60	46	31	16	2	0
1,160	1,180	137	122	107	93	78	63	49	34	19	5	0
1,180	1,200	140	125	110	96	81	66	52	37	22	8	0
1,200	1,220	143	128	113	99	84	69	55	40	25	11	0
1,220	1,240	146	131	116	102	87	72	58	43	28	14	0
1,240	1,260	149	134	119	105	90	75	61	46	31	17	2
1,260	1,280	152	137	122	108	93	78	64	49	34	20	5
1,280	1,300	155	140	125	111	96	81	67	52	37	23	8
1,300	1,320	158	143	128	114	99	84	70	55	40	26	11
1,320	1,340	161	146	131	117	102	87	73	58	43	29	14
1,340	1,360	164	149	134	120	105	90	76	61	46	32	17
1,360	1,380	167	152	137	123	108	93	79	64	49	35	20
1,380	1,400	170	155	140	126	111	96	82	67	52	38	23

MARRIED Persons—**SEMIMONTHLY** Payroll Period

(For Wages Paid in 1993)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$1,400	**$1,420**	$173	$158	$143	$129	$114	$99	$85	$70	$55	$41	$26
1,420	**1,440**	176	161	146	132	117	102	88	73	58	44	29
1,440	**1,460**	179	164	149	135	120	105	91	76	61	47	32
1,460	**1,480**	182	167	152	138	123	108	94	79	64	50	35
1,480	**1,500**	185	170	155	141	126	111	97	82	67	53	38
1,500	**1,520**	188	173	158	144	129	114	100	85	70	56	41
1,520	**1,540**	191	176	161	147	132	117	103	88	73	59	44
1,540	**1,560**	194	179	164	150	135	120	106	91	76	62	47
1,560	**1,580**	197	182	167	153	138	123	109	94	79	65	50
1,580	**1,600**	200	185	170	156	141	126	112	97	82	68	53
1,600	**1,620**	203	188	173	159	144	129	115	100	85	71	56
1,620	**1,640**	206	191	176	162	147	132	118	103	88	74	59
1,640	**1,660**	209	194	179	165	150	135	121	106	91	77	62
1,660	**1,680**	212	197	182	168	153	138	124	109	94	80	65
1,680	**1,700**	215	200	185	171	156	141	127	112	97	83	68
1,700	**1,720**	219	203	188	174	159	144	130	115	100	86	71
1,720	**1,740**	225	206	191	177	162	147	133	118	103	89	74
1,740	**1,760**	231	209	194	180	165	150	136	121	106	92	77
1,760	**1,780**	236	212	197	183	168	153	139	124	109	95	80
1,780	**1,800**	242	215	200	186	171	156	142	127	112	98	83
1,800	**1,820**	247	220	203	189	174	159	145	130	115	101	86
1,820	**1,840**	253	226	206	192	177	162	148	133	118	104	89
1,840	**1,860**	259	231	209	195	180	165	151	136	121	107	92
1,860	**1,880**	264	237	212	198	183	168	154	139	124	110	95
1,880	**1,900**	270	242	215	201	186	171	157	142	127	113	98
1,900	**1,920**	275	248	220	204	189	174	160	145	130	116	101
1,920	**1,940**	281	254	226	207	192	177	163	148	133	119	104
1,940	**1,960**	287	259	232	210	195	180	166	151	136	122	107
1,960	**1,980**	292	265	237	213	198	183	169	154	139	125	110
1,980	**2,000**	298	270	243	216	201	186	172	157	142	128	113
2,000	**2,020**	303	276	248	221	204	189	175	160	145	131	116
2,020	**2,040**	309	282	254	227	207	192	178	163	148	134	119
2,040	**2,060**	315	287	260	232	210	195	181	166	151	137	122
2,060	**2,080**	320	293	265	238	213	198	184	169	154	140	125
2,080	**2,100**	326	298	271	243	216	201	187	172	157	143	128
2,100	**2,120**	331	304	276	249	222	204	190	175	160	146	131
2,120	**2,140**	337	310	282	255	227	207	193	178	163	149	134
2,140	**2,160**	343	315	288	260	233	210	196	181	166	152	137
2,160	**2,180**	348	321	293	266	238	213	199	184	169	155	140
2,180	**2,200**	354	326	299	271	244	217	202	187	172	158	143
2,200	**2,220**	359	332	304	277	250	222	205	190	175	161	146
2,220	**2,240**	365	338	310	283	255	228	208	193	178	164	149
2,240	**2,260**	371	343	316	288	261	233	211	196	181	167	152
2,260	**2,280**	376	349	321	294	266	239	214	199	184	170	155
2,280	**2,300**	382	354	327	299	272	245	217	202	187	173	158
2,300	**2,320**	387	360	332	305	278	250	223	205	190	176	161
2,320	**2,340**	393	366	338	311	283	256	228	208	193	179	164
2,340	**2,360**	399	371	344	316	289	261	234	211	196	182	167
2,360	**2,380**	404	377	349	322	294	267	240	214	199	185	170
2,380	**2,400**	410	382	355	327	300	273	245	218	202	188	173
2,400	**2,420**	415	388	360	333	306	278	251	223	205	191	176
2,420	**2,440**	421	394	366	339	311	284	256	229	208	194	179
2,440	**2,460**	427	399	372	344	317	289	262	235	211	197	182
2,460	**2,480**	432	405	377	350	322	295	268	240	214	200	185
2,480	**2,500**	438	410	383	355	328	301	273	246	218	203	188
2,500	**2,520**	443	416	388	361	334	306	279	251	224	206	191
2,520	**2,540**	449	422	394	367	339	312	284	257	230	209	194
2,540	**2,560**	455	427	400	372	345	317	290	263	235	212	197
2,560	**2,580**	460	433	405	378	350	323	296	268	241	215	200
2,580	**2,600**	466	438	411	383	356	329	301	274	246	219	203
2,600	**2,620**	471	444	416	389	362	334	307	279	252	225	206
2,620	**2,640**	477	450	422	395	367	340	312	285	258	230	209
2,640	**2,660**	483	455	428	400	373	345	318	291	263	236	212
2,660	**2,680**	488	461	433	406	378	351	324	296	269	241	215
2,680	**2,700**	494	466	439	411	384	357	329	302	274	247	220
$2,700 and over		Use Table 3(b) for a **MARRIED person** on page 26. Also see the instructions on page 24.										

SINGLE Persons—**MONTHLY** Payroll Period

(For Wages Paid in 1993)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	$210	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
210	220	1	0	0	0	0	0	0	0	0	0	0
220	230	2	0	0	0	0	0	0	0	0	0	0
230	240	4	0	0	0	0	0	0	0	0	0	0
240	250	5	0	0	0	0	0	0	0	0	0	0
250	260	7	0	0	0	0	0	0	0	0	0	0
260	270	8	0	0	0	0	0	0	0	0	0	0
270	280	10	0	0	0	0	0	0	0	0	0	0
280	290	11	0	0	0	0	0	0	0	0	0	0
290	300	13	0	0	0	0	0	0	0	0	0	0
300	320	15	0	0	0	0	0	0	0	0	0	0
320	340	18	0	0	0	0	0	0	0	0	0	0
340	360	21	0	0	0	0	0	0	0	0	0	0
360	380	24	0	0	0	0	0	0	0	0	0	0
380	400	27	0	0	0	0	0	0	0	0	0	0
400	420	30	1	0	0	0	0	0	0	0	0	0
420	440	33	4	0	0	0	0	0	0	0	0	0
440	460	36	7	0	0	0	0	0	0	0	0	0
460	480	39	10	0	0	0	0	0	0	0	0	0
480	500	42	13	0	0	0	0	0	0	0	0	0
500	520	45	16	0	0	0	0	0	0	0	0	0
520	540	48	19	0	0	0	0	0	0	0	0	0
540	560	51	22	0	0	0	0	0	0	0	0	0
560	580	54	25	0	0	0	0	0	0	0	0	0
580	600	57	28	0	0	0	0	0	0	0	0	0
600	640	61	32	3	0	0	0	0	0	0	0	0
640	680	67	38	9	0	0	0	0	0	0	0	0
680	720	73	44	15	0	0	0	0	0	0	0	0
720	760	79	50	21	0	0	0	0	0	0	0	0
760	800	85	56	27	0	0	0	0	0	0	0	0
800	840	91	62	33	3	0	0	0	0	0	0	0
840	880	97	68	39	9	0	0	0	0	0	0	0
880	920	103	74	45	15	0	0	0	0	0	0	0
920	960	109	80	51	21	0	0	0	0	0	0	0
960	1,000	115	86	57	27	0	0	0	0	0	0	0
1,000	1,040	121	92	63	33	4	0	0	0	0	0	0
1,040	1,080	127	98	69	39	10	0	0	0	0	0	0
1,080	1,120	133	104	75	45	16	0	0	0	0	0	0
1,120	1,160	139	110	81	51	22	0	0	0	0	0	0
1,160	1,200	145	116	87	57	28	0	0	0	0	0	0
1,200	1,240	151	122	93	63	34	5	0	0	0	0	0
1,240	1,280	157	128	99	69	40	11	0	0	0	0	0
1,280	1,320	163	134	105	75	46	17	0	0	0	0	0
1,320	1,360	169	140	111	81	52	23	0	0	0	0	0
1,360	1,400	175	146	117	87	58	29	0	0	0	0	0
1,400	1,440	181	152	123	93	64	35	5	0	0	0	0
1,440	1,480	187	158	129	99	70	41	11	0	0	0	0
1,480	1,520	193	164	135	105	76	47	17	0	0	0	0
1,520	1,560	199	170	141	111	82	53	23	0	0	0	0
1,560	1,600	205	176	147	117	88	59	29	0	0	0	0
1,600	1,640	211	182	153	123	94	65	35	6	0	0	0
1,640	1,680	217	188	159	129	100	71	41	12	0	0	0
1,680	1,720	223	194	165	135	106	77	47	18	0	0	0
1,720	1,760	229	200	171	141	112	83	53	24	0	0	0
1,760	1,800	235	206	177	147	118	89	59	30	0	0	0
1,800	1,840	241	212	183	153	124	95	65	36	6	0	0
1,840	1,880	247	218	189	159	130	101	71	42	12	0	0
1,880	1,920	253	224	195	165	136	107	77	48	18	0	0
1,920	1,960	259	230	201	171	142	113	83	54	24	0	0
1,960	2,000	269	236	207	177	148	119	89	60	30	1	0
2,000	2,040	280	242	213	183	154	125	95	66	36	7	0
2,040	2,080	291	248	219	189	160	131	101	72	42	13	0
2,080	2,120	302	254	225	195	166	137	107	78	48	19	0
2,120	2,160	314	260	231	201	172	143	113	84	54	25	0
2,160	2,200	325	270	237	207	178	149	119	90	60	31	2
2,200	2,240	336	281	243	213	184	155	125	96	66	37	8
2,240	2,280	347	292	249	219	190	161	131	102	72	43	14
2,280	2,320	358	304	255	225	196	167	137	108	78	49	20
2,320	2,360	370	315	261	231	202	173	143	114	84	55	26
2,360	2,400	381	326	271	237	208	179	149	120	90	61	32

BEST COPY AVAILABLE

SINGLE Persons—**MONTHLY** Payroll Period

(For Wages Paid in 1993)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$2,400	$2,440	$392	$337	$282	$243	$214	$185	$155	$126	$96	$67	$38
2,440	2,480	403	348	294	249	220	191	161	132	102	73	44
2,480	2,520	414	360	305	255	226	197	167	138	108	79	50
2,520	2,560	426	371	316	261	232	203	173	144	114	85	56
2,560	2,600	437	382	327	272	238	209	179	150	120	91	62
2,600	2,640	448	393	338	283	244	215	185	156	126	97	68
2,640	2,680	459	404	350	295	250	221	191	162	132	103	74
2,680	2,720	470	416	361	306	256	227	197	168	138	109	80
2,720	2,760	482	427	372	317	262	233	203	174	144	115	86
2,760	2,800	493	438	383	328	273	239	209	180	150	121	92
2,800	2,840	504	449	394	339	285	245	215	186	156	127	98
2,840	2,880	515	460	406	351	296	251	221	192	162	133	104
2,880	2,920	526	472	417	362	307	257	227	198	168	139	110
2,920	2,960	538	483	428	373	318	263	233	204	174	145	116
2,960	3,000	549	494	439	384	329	275	239	210	180	151	122
3,000	3,040	560	505	450	395	341	286	245	216	186	157	128
3,040	3,080	571	516	462	407	352	297	251	222	192	163	134
3,080	3,120	582	528	473	418	363	308	257	228	198	169	140
3,120	3,160	594	539	484	429	374	319	265	234	204	175	146
3,160	3,200	605	550	495	440	385	331	276	240	210	181	152
3,200	3,240	616	561	506	451	397	342	287	246	216	187	158
3,240	3,280	627	572	518	463	408	353	298	252	222	193	164
3,280	3,320	638	584	529	474	419	364	309	258	228	199	170
3,320	3,360	650	595	540	485	430	375	321	266	234	205	176
3,360	3,400	661	606	551	496	441	387	332	277	240	211	182
3,400	3,440	672	617	562	507	453	398	343	288	246	217	188
3,440	3,480	683	628	574	519	464	409	354	299	252	223	194
3,480	3,520	694	640	585	530	475	420	365	311	258	229	200
3,520	3,560	706	651	596	541	486	431	377	322	267	235	206
3,560	3,600	717	662	607	552	497	443	388	333	278	241	212
3,600	3,640	728	673	618	563	509	454	399	344	289	247	218
3,640	3,680	739	684	630	575	520	465	410	355	301	253	224
3,680	3,720	750	696	641	586	531	476	421	367	312	259	230
3,720	3,760	762	707	652	597	542	487	433	378	323	268	236
3,760	3,800	773	718	663	608	553	499	444	389	334	279	242
3,800	3,840	784	729	674	619	565	510	455	400	345	290	248
3,840	3,880	795	740	686	631	576	521	466	411	357	302	254
3,880	3,920	806	752	697	642	587	532	477	423	368	313	260
3,920	3,960	818	763	708	653	598	543	489	434	379	324	269
3,960	4,000	829	774	719	664	609	555	500	445	390	335	280
4,000	4,040	840	785	730	675	621	566	511	456	401	346	292
4,040	4,080	851	796	742	687	632	577	522	467	413	358	303
4,080	4,120	863	808	753	698	643	588	533	479	424	369	314
4,120	4,160	875	819	764	709	654	599	545	490	435	380	325
4,160	4,200	888	830	775	720	665	611	556	501	446	391	336
4,200	4,240	900	841	786	731	677	622	567	512	457	402	348
4,240	4,280	913	852	798	743	688	633	578	523	469	414	359
4,280	4,320	925	864	809	754	699	644	589	535	480	425	370
4,320	4,360	937	877	820	765	710	655	601	546	491	436	381
4,360	4,400	950	889	831	776	721	667	612	557	502	447	392
4,400	4,440	962	901	842	787	733	678	623	568	513	458	404
4,440	4,480	975	914	854	799	744	689	634	579	525	470	415
4,480	4,520	987	926	866	810	755	700	645	591	536	481	426
4,520	4,560	999	939	878	821	766	711	657	602	547	492	437
4,560	4,600	1,012	951	890	832	777	723	668	613	558	503	448
4,600	4,640	1,024	963	903	843	789	734	679	624	569	514	460
4,640	4,680	1,037	976	915	855	800	745	690	635	581	526	471
4,680	4,720	1,049	988	928	867	811	756	701	647	592	537	482
4,720	4,760	1,061	1,001	940	879	822	767	713	658	603	548	493
4,760	4,800	1,074	1,013	952	892	833	779	724	669	614	559	504
4,800	4,840	1,086	1,025	965	904	845	790	735	680	625	570	516
4,840	4,880	1,099	1,038	977	916	856	801	746	691	637	582	527
4,880	4,920	1,111	1,050	990	929	868	812	757	703	648	593	538
4,920	4,960	1,123	1,063	1,002	941	881	823	769	714	659	604	549
4,960	5,000	1,136	1,075	1,014	954	893	835	780	725	670	615	560

$5,000 and over Use Table 4(a) for a **SINGLE person** on page 26. Also see the instructions on page 24.

MARRIED Persons—**MONTHLY** Payroll Period

(For Wages Paid in 1993)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	$520	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
520	540	2	0	0	0	0	0	0	0	0	0	0
540	560	5	0	0	0	0	0	0	0	0	0	0
560	580	8	0	0	0	0	0	0	0	0	0	0
580	600	11	0	0	0	0	0	0	0	0	0	0
600	640	16	0	0	0	0	0	0	0	0	0	0
640	680	22	0	0	0	0	0	0	0	0	0	0
680	720	28	0	0	0	0	0	0	0	0	0	0
720	760	34	4	0	0	0	0	0	0	0	0	0
760	800	40	10	0	0	0	0	0	0	0	0	0
800	840	46	16	0	0	0	0	0	0	0	0	0
840	880	52	22	0	0	0	0	0	0	0	0	0
880	920	58	28	0	0	0	0	0	0	0	0	0
920	960	64	34	5	0	0	0	0	0	0	0	0
960	1,000	70	40	11	0	0	0	0	0	0	0	0
1,000	1,040	76	46	17	0	0	0	0	0	0	0	0
1,040	1,080	82	52	23	0	0	0	0	0	0	0	0
1,080	1,120	88	58	29	0	0	0	0	0	0	0	0
1,120	1,160	94	64	35	5	0	0	0	0	0	0	0
1,160	1,200	100	70	41	11	0	0	0	0	0	0	0
1,200	1,240	106	76	47	17	0	0	0	0	0	0	0
1,240	1,280	112	82	53	23	0	0	0	0	0	0	0
1,280	1,320	118	88	59	29	0	0	0	0	0	0	0
1,320	1,360	124	94	65	35	6	0	0	0	0	0	0
1,360	1,400	130	100	71	41	12	0	0	0	0	0	0
1,400	1,440	136	106	77	47	18	0	0	0	0	0	0
1,440	1,480	142	112	83	53	24	0	0	0	0	0	0
1,480	1,520	148	118	89	59	30	1	0	0	0	0	0
1,520	1,560	154	124	95	65	36	7	0	0	0	0	0
1,560	1,600	160	130	101	71	42	13	0	0	0	0	0
1,600	1,640	166	136	107	77	48	19	0	0	0	0	0
1,640	1,680	172	142	113	83	54	25	0	0	0	0	0
1,680	1,720	178	148	119	89	60	31	1	0	0	0	0
1,720	1,760	184	154	125	95	66	37	7	0	0	0	0
1,760	1,800	190	160	131	101	72	43	13	0	0	0	0
1,800	1,840	196	166	137	107	78	49	19	0	0	0	0
1,840	1,880	202	172	143	113	84	55	25	0	0	0	0
1,880	1,920	208	178	149	119	90	61	31	2	0	0	0
1,920	1,960	214	184	155	125	96	67	37	8	0	0	0
1,960	2,000	220	190	161	131	102	73	43	14	0	0	0
2,000	2,040	226	196	167	137	108	79	49	20	0	0	0
2,040	2,080	232	202	173	143	114	85	55	26	0	0	0
2,080	2,120	238	208	179	149	120	91	61	32	3	0	0
2,120	2,160	244	214	185	155	126	97	67	38	9	0	0
2,160	2,200	250	220	191	161	132	103	73	44	15	0	0
2,200	2,240	256	226	197	167	138	109	79	50	21	0	0
2,240	2,280	262	232	203	173	144	115	85	56	27	0	0
2,280	2,320	268	238	209	179	150	121	91	62	33	3	0
2,320	2,360	274	244	215	185	156	127	9[illegible]	68	39	9	0
2,360	2,400	280	250	221	191	162	133	103	74	45	15	0
2,400	2,440	286	256	227	197	168	139	109	80	51	21	0
2,440	2,480	292	262	233	203	174	145	115	86	57	27	0
2,480	2,520	298	268	239	209	180	151	121	92	63	33	4
2,520	2,560	304	274	245	215	186	157	127	98	69	39	10
2,560	2,600	310	280	251	221	192	163	133	104	75	45	16
2,600	2,640	316	286	257	227	198	169	139	110	81	51	22
2,640	2,680	322	292	263	233	204	175	145	116	87	57	28
2,680	2,720	328	298	269	239	210	181	151	122	93	63	34
2,720	2,760	334	304	275	245	216	187	157	128	99	69	40
2,760	2,800	340	310	281	251	222	193	163	134	105	75	46
2,800	2,840	346	316	287	257	228	199	169	140	111	81	52
2,840	2,880	352	322	293	263	234	205	175	146	117	87	58
2,880	2,920	358	328	299	269	240	211	181	152	123	93	64
2,920	2,960	364	334	305	275	246	217	187	158	129	99	70
2,960	3,000	370	340	311	281	252	223	193	164	135	105	76
3,000	3,040	376	346	317	287	258	229	199	170	141	111	82
3,040	3,080	382	352	323	293	264	235	205	176	147	117	88
3,080	3,120	388	358	329	299	270	241	211	182	153	123	94
3,120	3,160	394	364	335	305	276	247	217	188	159	129	100
3,160	3,200	400	370	341	311	282	253	223	194	165	135	106

MARRIED Persons—**MONTHLY** Payroll Period

(For Wages Paid in 1993)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$3,200	$3,240	$406	$376	$347	$317	$288	$259	$229	$200	$171	$141	$112
3,240	3,280	412	382	353	323	294	265	235	206	177	147	118
3,280	3,320	418	388	359	329	300	271	241	212	183	153	124
3,320	3,360	424	394	365	335	306	277	247	218	189	159	130
3,360	3,400	430	400	371	341	312	283	253	224	195	165	136
3,400	3,440	439	406	377	347	318	289	259	230	201	171	142
3,440	3,480	450	412	383	353	324	295	265	236	207	177	148
3,480	3,520	461	418	389	359	330	301	271	242	213	183	154
3,520	3,560	472	424	395	365	336	307	277	248	219	189	160
3,560	3,600	483	430	401	371	342	313	283	254	225	195	166
3,600	3,640	495	440	407	377	348	319	289	260	231	201	172
3,640	3,680	506	451	413	383	354	325	295	266	237	207	178
3,680	3,720	517	462	419	389	360	331	301	272	243	213	184
3,720	3,760	528	473	425	395	366	337	307	278	249	219	190
3,760	3,800	539	485	431	401	372	343	313	284	255	225	196
3,800	3,840	551	496	441	407	378	349	319	290	261	231	202
3,840	3,880	562	507	452	413	384	355	325	296	267	237	208
3,880	3,920	573	518	463	419	390	361	331	302	273	243	214
3,920	3,960	584	529	475	425	396	367	337	308	279	249	220
3,960	4,000	595	541	486	431	402	373	343	314	285	255	226
4,000	4,040	607	552	497	442	408	379	349	320	291	261	232
4,040	4,080	618	563	508	453	414	385	355	326	297	267	238
4,080	4,120	629	574	519	465	420	391	361	332	303	273	244
4,120	4,160	640	585	531	476	426	397	367	338	309	279	250
4,160	4,200	651	597	542	487	432	403	373	344	315	285	256
4,200	4,240	663	608	553	498	443	409	379	350	321	291	262
4,240	4,280	674	619	564	509	455	415	385	356	327	297	268
4,280	4,320	685	630	575	521	466	421	391	362	333	303	274
4,320	4,360	696	641	587	532	477	427	397	368	339	309	280
4,360	4,400	707	653	598	543	488	433	403	374	345	315	286
4,400	4,440	719	664	609	554	499	444	409	380	351	321	292
4,440	4,480	730	675	620	565	511	456	415	386	357	327	298
4,480	4,520	741	686	631	577	522	467	421	392	363	333	304
4,520	4,560	752	697	643	588	533	478	427	398	369	339	310
4,560	4,600	763	709	654	599	544	489	434	404	375	345	316
4,600	4,640	775	720	665	610	555	500	446	410	381	351	322
4,640	4,680	786	731	676	621	567	512	457	416	387	357	328
4,680	4,720	797	742	687	633	578	523	468	422	393	363	334
4,720	4,760	808	753	699	644	589	534	479	428	399	369	340
4,760	4,800	819	765	710	655	600	545	490	436	405	375	346
4,800	4,840	831	776	721	666	611	556	502	447	411	381	352
4,840	4,880	842	787	732	677	623	568	513	458	417	387	358
4,880	4,920	853	798	743	689	634	579	524	469	423	393	364
4,920	4,960	864	809	755	700	645	590	535	480	429	399	370
4,960	5,000	875	821	766	711	656	601	546	492	437	405	376
5,000	5,040	887	832	777	722	667	612	558	503	448	411	382
5,040	5,080	898	843	788	733	679	624	569	514	459	417	388
5,080	5,120	909	854	799	745	690	635	580	525	470	423	394
5,120	5,160	920	865	811	756	701	646	591	536	482	429	400
5,160	5,200	931	877	822	767	712	657	602	548	493	438	406
5,200	5,240	943	888	833	778	723	668	614	559	504	449	412
5,240	5,280	954	899	844	789	735	680	625	570	515	460	418
5,280	5,320	965	910	855	801	746	691	636	581	526	472	424
5,320	5,360	976	921	867	812	757	702	647	592	538	483	430
5,360	5,400	987	933	878	823	768	713	658	604	549	494	439
5,400	5,440	999	944	889	834	779	724	670	615	560	505	450
5,440	5,480	1,010	955	900	845	791	736	681	626	571	516	462
5,480	5,520	1,021	966	911	857	802	747	692	637	582	528	473
5,520	5,560	1,032	977	923	868	813	758	703	648	594	539	484
5,560	5,600	1,043	989	934	879	824	769	714	660	605	550	495
5,600	5,640	1,055	1,000	945	890	835	780	726	671	616	561	506
5,640	5,680	1,066	1,011	956	901	847	792	737	682	627	572	518
5,680	5,720	1,077	1,022	967	913	858	803	748	693	638	584	529
5,720	5,760	1,088	1,033	979	924	869	814	759	704	650	595	540
5,760	5,800	1,099	1,045	990	935	880	825	770	716	661	606	551

$5,800 and over Use Table 4(b) for a **MARRIED person** on page 26. Also see the instructions on page 24.

SINGLE Persons—**DAILY OR MISCELLANEOUS** Payroll Period

(For Wages Paid in 1993)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	**$12**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
12	**15**	1	0	0	0	0	0	0	0	0	0	0
15	**18**	1	0	0	0	0	0	0	0	0	0	0
18	**21**	1	0	0	0	0	0	0	0	0	0	0
21	**24**	2	1	0	0	0	0	0	0	0	0	0
24	**27**	2	1	0	0	0	0	0	0	0	0	0
27	**30**	3	1	0	0	0	0	0	0	0	0	0
30	**33**	3	2	1	0	0	0	0	0	0	0	0
33	**36**	4	2	1	0	0	0	0	0	0	0	0
36	**39**	4	3	1	0	0	0	0	0	0	0	0
39	**42**	5	3	2	1	0	0	0	0	0	0	0
42	**45**	5	4	2	1	0	0	0	0	0	0	0
45	**48**	6	4	3	1	0	0	0	0	0	0	0
48	**51**	6	5	3	2	1	0	0	0	0	0	0
51	**54**	6	5	4	2	1	0	0	0	0	0	0
54	**57**	7	6	4	3	1	0	0	0	0	0	0
57	**60**	7	6	5	3	2	1	0	0	0	0	0
60	**63**	8	6	5	4	2	1	0	0	0	0	0
63	**66**	8	7	6	4	3	1	0	0	0	0	0
66	**69**	9	7	6	5	3	2	1	0	0	0	0
69	**72**	9	8	6	5	4	2	1	0	0	0	0
72	**75**	10	8	7	6	4	3	1	0	0	0	0
75	**78**	10	9	7	6	5	3	2	1	0	0	0
78	**81**	10	9	8	6	5	4	2	1	0	0	0
81	**84**	11	10	8	7	5	4	3	1	0	0	0
84	**87**	11	10	9	7	6	5	3	2	1	0	0
87	**90**	12	10	9	8	6	5	4	2	1	0	0
90	**93**	12	11	10	8	7	5	4	3	1	0	0
93	**96**	13	11	10	9	7	6	5	3	2	1	0
96	**99**	14	12	10	9	8	6	5	4	2	1	0
99	**102**	15	12	11	10	8	7	5	4	3	1	0
102	**105**	16	13	11	10	9	7	6	5	3	2	1
105	**108**	17	14	12	10	9	8	6	5	4	2	1
108	**111**	17	15	12	11	10	8	7	5	4	3	1
111	**114**	18	16	13	11	10	9	7	6	5	3	2
114	**117**	19	17	14	12	10	9	8	6	5	4	2
117	**120**	20	17	15	12	11	10	8	7	5	4	3
120	**123**	21	18	16	13	11	10	9	7	6	5	3
123	**126**	22	19	17	14	12	10	9	8	6	5	4
126	**129**	23	20	17	15	12	11	10	8	7	5	4
129	**132**	23	21	18	16	13	11	10	9	7	6	5
132	**135**	24	22	19	17	14	12	10	9	8	6	5
135	**138**	25	23	20	17	15	12	11	10	8	7	5
138	**141**	26	23	21	18	16	13	11	10	9	7	6
141	**144**	27	24	22	19	17	14	12	10	9	8	6
144	**147**	28	25	22	20	17	15	12	11	10	8	7
147	**150**	28	26	23	21	18	16	13	11	10	9	7
150	**153**	29	27	24	22	19	17	14	12	10	9	8
153	**156**	30	28	25	22	20	17	15	12	11	10	8
156	**159**	31	28	26	23	21	18	16	13	11	10	9
159	**162**	32	29	27	24	22	19	17	14	12	10	9
162	**165**	33	30	28	25	22	20	17	15	12	11	10
165	**168**	33	31	28	26	23	21	18	16	13	11	10
168	**171**	34	32	29	27	24	22	19	17	14	12	10
171	**174**	35	33	30	28	25	22	20	17	15	12	11
174	**177**	36	33	31	28	26	23	21	18	16	13	11
177	**180**	37	34	32	29	27	24	22	19	17	14	12
180	**183**	38	35	33	30	28	25	22	20	17	15	12
183	**186**	38	36	33	31	28	26	23	21	18	16	13
186	**189**	39	37	34	32	29	27	24	22	19	17	14
189	**192**	40	38	35	33	30	28	25	22	20	17	15
192	**195**	41	38	36	33	31	28	26	23	21	18	15
195	**198**	42	39	37	34	32	29	27	24	22	19	16
198	**201**	43	40	38	35	33	30	27	25	22	20	17
201	**204**	44	41	38	36	33	31	28	26	23	21	18
204	**207**	45	42	39	37	34	32	29	27	24	22	19
207	**210**	46	43	40	38	35	33	30	27	25	22	20
210	**213**	47	44	41	38	36	33	31	28	26	23	21
213	**216**	48	45	42	39	37	34	32	29	27	24	21
216	**219**	49	46	43	40	38	35	33	30	27	25	22

SINGLE Persons—**DAILY OR MISCELLANEOUS** Payroll Period

(For Wages Paid in 1993)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$219	**$222**	$50	$47	$44	$41	$38	$36	$33	$31	$28	$26	$23
222	**225**	50	48	45	42	39	37	34	32	29	27	24
225	**228**	51	49	46	43	40	38	35	33	30	27	25
228	**231**	52	50	47	44	41	38	36	33	31	28	26
231	**234**	53	50	48	45	42	39	37	34	32	29	27
234	**237**	54	51	49	46	43	40	38	35	33	30	27
237	**240**	55	52	49	47	44	41	38	36	33	31	28
240	**243**	56	53	50	48	45	42	39	37	34	32	29
243	**246**	57	54	51	49	46	43	40	38	35	33	30
246	**249**	58	55	52	49	47	44	41	38	36	33	31
249	**252**	59	56	53	50	48	45	42	39	37	34	32
252	**255**	60	57	54	51	49	46	43	40	38	35	32
255	**258**	61	58	55	52	49	47	44	41	38	36	33
258	**261**	62	59	56	53	50	48	45	42	39	37	34
261	**264**	63	60	57	54	51	49	46	43	40	38	35
264	**267**	63	61	58	55	52	49	47	44	41	38	36
267	**270**	64	62	59	56	53	50	48	45	42	39	37
270	**273**	65	63	60	57	54	51	49	46	43	40	38
273	**276**	66	63	61	58	55	52	49	47	44	41	38
276	**279**	67	64	62	59	56	53	50	48	45	42	39
279	**282**	68	65	63	60	57	54	51	49	46	43	40
282	**285**	69	66	63	61	58	55	52	49	47	44	41
285	**288**	70	67	64	62	59	56	53	50	48	45	42
288	**291**	71	68	65	63	60	57	54	51	48	46	43
291	**294**	72	69	66	63	61	58	55	52	49	47	44
294	**297**	73	70	67	64	62	59	56	53	50	48	45
297	**300**	74	71	68	65	62	60	57	54	51	48	46
300	**303**	75	72	69	66	63	61	58	55	52	49	47
303	**306**	76	73	70	67	64	62	59	56	53	50	48
306	**309**	76	74	71	68	65	62	60	57	54	51	48
309	**312**	77	75	72	69	66	63	61	58	55	52	49
312	**315**	78	76	73	70	67	64	62	59	56	53	50
315	**318**	79	76	74	71	68	65	62	60	57	54	51
318	**321**	80	77	75	72	69	66	63	61	58	55	52
321	**324**	81	78	76	73	70	67	64	62	59	56	53
324	**327**	82	79	76	74	71	68	65	62	60	57	54
327	**330**	83	80	77	75	72	69	66	63	61	58	55
330	**333**	84	81	78	76	73	70	67	64	62	59	56
333	**336**	85	82	79	76	74	71	68	65	62	60	57
336	**339**	86	83	80	77	75	72	69	66	63	61	58
339	**341**	87	84	81	78	75	73	70	67	64	61	59
341	**343**	87	84	82	79	76	73	70	68	65	62	59
343	**345**	88	85	82	79	77	74	71	68	65	63	60
345	**347**	88	86	83	80	77	74	72	69	66	63	60
347	**349**	89	86	83	81	78	75	72	69	67	64	61
349	**351**	90	87	84	81	78	76	73	70	67	64	62
351	**353**	90	87	85	82	79	76	73	71	68	65	62
353	**355**	91	88	85	83	80	77	74	71	68	66	63
355	**357**	92	89	86	83	80	78	75	72	69	66	64
357	**359**	92	89	87	84	81	78	75	73	70	67	64
359	**361**	93	90	87	84	82	79	76	73	70	68	65
361	**363**	93	91	88	85	82	79	77	74	71	68	65
363	**365**	94	91	88	86	83	80	77	74	72	69	66
365	**367**	95	92	89	86	83	81	78	75	72	69	67
367	**369**	95	92	90	87	84	81	78	76	73	70	67
369	**371**	96	93	90	87	85	82	79	76	73	71	68
371	**373**	96	94	91	88	85	82	80	77	74	71	68
373	**375**	97	94	92	89	86	83	80	77	75	72	69
375	**377**	98	95	92	89	87	84	81	78	75	73	70
377	**379**	98	96	93	90	87	84	82	79	76	73	70
379	**381**	99	96	93	91	88	85	82	79	77	74	71
381	**383**	100	97	94	91	88	86	83	80	77	74	72
383	**385**	100	97	95	92	89	86	83	81	78	75	72
385	**387**	101	98	95	92	90	87	84	81	78	76	73
387	**389**	101	99	96	93	90	87	85	82	79	76	73
389	**391**	102	99	96	94	91	88	85	82	80	77	74
$391 and over		Use Table 8(a) for a **SINGLE person** on page 27. Also see the instructions on page 24.										

MARRIED Persons—**DAILY OR MISCELLANEOUS** Payroll Period

(For Wages Paid in 1993)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	$27	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	30	1	0	0	0	0	0	0	0	0	0	0
30	33	1	0	0	0	0	0	0	0	0	0	0
33	36	2	0	0	0	0	0	0	0	0	0	0
36	39	2	1	0	0	0	0	0	0	0	0	0
39	42	2	1	0	0	0	0	0	0	0	0	0
42	45	3	2	0	0	0	0	0	0	0	0	0
45	48	3	2	1	0	0	0	0	0	0	0	0
48	51	4	2	1	0	0	0	0	0	0	0	0
51	54	4	3	2	0	0	0	0	0	0	0	0
54	57	5	3	2	1	0	0	0	0	0	0	0
57	60	5	4	2	1	0	0	0	0	0	0	0
60	63	6	4	3	2	0	0	0	0	0	0	0
63	66	6	5	3	2	1	0	0	0	0	0	0
66	69	7	5	4	2	1	0	0	0	0	0	0
69	72	7	6	4	3	2	0	0	0	0	0	0
72	75	7	6	5	3	2	1	0	0	0	0	0
75	78	8	7	5	4	2	1	0	0	0	0	0
78	81	8	7	6	4	3	2	0	0	0	0	0
81	84	9	7	6	5	3	2	1	0	0	0	0
84	87	9	8	7	5	4	2	1	0	0	0	0
87	90	10	8	7	6	4	3	2	0	0	0	0
90	93	10	9	7	6	5	3	2	1	0	0	0
93	96	11	9	8	7	5	4	2	1	0	0	0
96	99	11	10	8	7	6	4	3	2	0	0	0
99	102	11	10	9	7	6	5	3	2	1	0	0
102	105	12	11	9	8	7	5	4	2	1	0	0
105	108	12	11	10	8	7	6	4	3	2	0	0
108	111	13	11	10	9	7	6	5	3	2	1	0
111	114	13	12	11	9	8	7	5	4	2	1	0
114	117	14	12	11	10	8	7	6	4	3	2	0
117	120	14	13	11	10	9	7	6	5	3	2	1
120	123	15	13	12	11	9	8	7	5	4	2	1
123	126	15	14	12	11	10	8	7	6	4	3	2
126	129	16	14	13	11	10	9	7	6	5	3	2
129	132	16	15	13	12	11	9	8	7	5	4	2
132	135	16	15	14	12	11	10	8	7	6	4	3
135	138	17	16	14	13	11	10	9	7	6	5	3
138	141	17	16	15	13	12	11	9	8	7	5	4
141	144	18	16	15	14	12	11	10	8	7	6	4
144	147	18	17	16	14	13	11	10	9	7	6	5
147	150	19	17	16	15	13	12	11	9	8	6	5
150	153	19	18	16	15	14	12	11	10	8	7	6
153	156	20	18	17	16	14	13	11	10	9	7	6
156	159	20	19	17	16	15	13	12	11	9	8	6
159	162	21	19	18	16	15	14	12	11	10	8	7
162	165	22	20	18	17	16	14	13	11	10	9	7
165	168	23	20	19	17	16	15	13	12	11	9	8
168	171	24	21	19	18	16	15	14	12	11	10	8
171	174	24	22	20	18	17	16	14	13	11	10	9
174	177	25	23	20	19	17	16	15	13	12	11	9
177	180	26	23	21	19	18	16	15	14	12	11	10
180	183	27	24	22	20	18	17	16	14	13	11	10
183	186	28	25	23	20	19	17	16	15	13	12	11
186	189	29	26	23	21	19	18	16	15	14	12	11
189	192	29	27	24	22	20	18	17	16	14	13	11
192	195	30	28	25	23	20	19	17	16	15	13	12
195	198	31	29	26	23	21	19	18	16	15	14	12
198	201	32	29	27	24	22	20	18	17	16	14	13
201	204	33	30	28	25	23	20	19	17	16	15	13
204	207	34	31	29	26	23	21	19	18	16	15	14
207	210	34	32	29	27	24	22	20	18	17	15	14
210	213	35	33	30	28	25	23	20	19	17	16	15
213	216	36	34	31	29	26	23	21	19	18	16	15
216	219	37	34	32	29	27	24	22	20	18	17	[illegible]
219	222	38	35	33	30	28	25	23	20	19	17	16
222	225	39	36	34	31	29	26	23	21	19	18	16
225	228	39	37	34	32	29	27	24	22	20	18	17
228	231	40	38	35	33	30	28	25	23	20	19	17
231	234	41	39	36	34	31	28	26	23	21	19	18

MARRIED Persons—**DAILY OR MISCELLANEOUS** Payroll Period

(For Wages Paid in 1993)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$234	$237	$42	$39	$37	$34	$32	$29	$27	$24	$22	$20	$18
237	240	43	40	38	35	33	30	28	25	23	20	19
240	243	44	41	39	36	34	31	28	26	23	21	19
243	246	45	42	39	37	34	32	29	27	24	22	20
246	249	45	43	40	38	35	33	30	28	25	23	20
249	252	46	44	41	39	36	34	31	28	26	23	21
252	255	47	44	42	39	37	34	32	29	27	24	22
255	258	48	45	43	40	38	35	33	30	28	25	23
258	261	49	46	44	41	39	36	34	31	28	26	23
261	264	50	47	44	42	39	37	34	32	29	27	24
264	267	50	48	45	43	40	38	35	33	30	28	25
267	270	51	49	46	44	41	39	36	34	31	28	26
270	273	52	50	47	44	42	39	37	34	32	29	27
273	276	53	50	48	45	43	40	38	35	33	30	28
276	279	54	51	49	46	44	41	39	36	34	31	28
279	282	55	52	50	47	44	42	39	37	34	32	29
282	285	55	53	50	48	45	43	40	38	35	33	30
285	288	56	54	51	49	46	44	41	39	36	33	31
288	291	57	55	52	50	47	44	42	39	37	34	32
291	294	58	55	53	50	48	45	43	40	38	35	33
294	297	59	56	54	51	49	46	44	41	39	36	33
297	300	60	57	55	52	50	47	44	42	39	37	34
300	303	60	58	55	53	50	48	45	43	40	38	35
303	306	61	59	56	54	51	49	46	44	41	39	36
306	309	62	60	57	55	52	49	47	44	42	39	37
309	312	63	60	58	55	53	50	48	45	43	40	38
312	315	64	61	59	56	54	51	49	46	44	41	39
315	318	65	62	60	57	55	52	49	47	44	42	39
318	321	66	63	60	58	55	53	50	48	45	43	40
321	324	67	64	61	59	56	54	51	49	46	44	41
324	327	68	65	62	60	57	55	52	49	47	44	42
327	330	69	66	63	60	58	55	53	50	48	45	43
330	333	69	67	64	61	59	56	54	51	49	46	44
333	336	70	68	65	62	60	57	55	52	49	47	44
336	339	71	68	66	63	60	58	55	53	50	48	45
339	341	72	69	66	64	61	59	56	54	51	48	46
341	343	73	70	67	64	62	59	57	54	52	49	47
343	345	73	71	68	65	62	60	57	55	52	50	47
345	347	74	71	68	66	63	60	58	55	53	50	48
347	349	75	72	69	66	63	61	58	56	53	51	48
349	351	75	72	70	67	64	61	59	56	54	51	49
351	353	76	73	70	67	65	62	59	57	54	52	49
353	355	76	74	71	68	65	63	60	57	55	52	50
355	357	77	74	71	69	66	63	61	58	55	53	50
357	359	78	75	72	69	66	64	61	59	56	54	51
359	361	78	75	73	70	67	64	62	59	57	54	52
361	363	79	76	73	70	68	65	62	60	57	55	52
363	365	80	77	74	71	68	66	63	60	58	55	53
365	367	80	77	75	72	69	66	63	61	58	56	53
367	369	81	78	75	72	70	67	64	61	59	56	54
369	371	81	79	76	73	70	67	65	62	59	57	54
371	373	82	79	76	74	71	68	65	62	60	57	55
373	375	83	80	77	74	71	69	66	63	61	58	55
375	377	83	80	78	75	72	69	66	64	61	59	56
377	379	84	81	78	75	73	70	67	64	62	59	57
379	381	84	82	79	76	73	70	68	65	62	60	57
381	383	85	82	79	77	74	71	68	65	63	60	58
383	385	86	83	80	77	75	72	69	66	63	61	58
385	387	86	84	81	78	75	72	70	67	64	61	59
387	389	87	84	81	79	76	73	70	67	65	62	59
389	391	88	85	82	79	76	74	71	68	65	62	60
391	393	88	85	83	80	77	74	71	69	66	63	61
393	395	89	86	83	80	78	75	72	69	66	64	61
395	397	89	87	84	81	78	75	73	70	67	64	62
397	399	90	87	84	82	79	76	73	70	68	65	62
$399 and over		Use Table 8(b) for a **MARRIED person** on page 27. Also see the instructions on page 24.										

6.2% Social Security Employee Tax Table for 1993

Note: *Wages subject to social security are generally also subject to the Medicare tax. See page 51.*

Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld
$0.00	$0.09	$0.00	$13.47	$13.63	$.84	$27.02	$27.18	$1.68	$40.57	$40.73	$2.52
.09	.25	.01	13.63	13.80	.85	27.18	27.34	1.69	40.73	40.89	2.53
.25	.41	.02	13.80	13.96	.86	27.34	27.50	1.70	40.89	41.05	2.54
.41	.57	.03	13.96	14.12	.87	27.50	27.67	1.71	41.05	41.21	2.55
.57	.73	.04	14.12	14.28	.88	27.67	27.83	1.72	41.21	41.38	2.56
.73	.89	.05	14.28	14.44	.89	27.83	27.99	1.73	41.38	41.54	2.57
.89	1.05	.06	14.44	14.60	.90	27.99	28.15	1.74	41.54	41.70	2.58
1.05	1.21	.07	14.60	14.76	.91	28.15	28.31	1.75	41.70	41.86	2.59
1.21	1.38	.08	14.76	14.92	.92	28.31	28.47	1.76	41.66	42.02	2.60
1.38	1.54	.09	14.92	15.09	.93	28.47	28.63	1.77	42.02	42.18	2.61
1.54	1.70	.10	15.09	15.25	.94	28.63	28.80	1.78	42.18	42.34	2.62
1.70	1.86	.11	15.25	15.41	.95	28.80	28.96	1.79	42.34	42.50	2.63
1.86	2.02	.12	15.41	15.57	.96	28.96	29.12	1.80	42.50	42.67	2.64
2.02	2.18	.13	15.57	15.73	.97	29.12	29.28	1.81	42.67	42.83	2.65
2.18	2.34	.14	15.73	15.89	.98	29.28	29.44	1.82	42.83	42.99	2.66
2.34	2.50	.15	15.89	16.05	.99	29.44	29.60	1.83	42.99	43.15	2.67
2.50	2.67	.16	16.05	16.21	1.00	29.60	29.76	1.84	43.15	43.31	2.68
2.67	2.83	.17	16.21	16.38	1.01	29.76	29.92	1.85	43.31	43.47	2.69
2.83	2.99	.18	16.38	16.54	1.02	29.92	30.09	1.86	43.47	43.63	2.70
2.99	3.15	.19	16.54	16.70	1.03	30.09	30.25	1.87	43.63	43.80	2.71
3.15	3.31	.20	16.70	16.86	1.04	30.25	30.41	1.88	43.80	43.96	2.72
3.31	3.47	.21	16.86	17.02	1.05	30.41	30.57	1.89	43.96	44.12	2.73
3.47	3.63	.22	17.02	17.18	1.06	30.57	30.73	1.90	44.12	44.28	2.74
3.63	3.80	.23	17.18	17.34	1.07	30.73	30.89	1.91	44.28	44.44	2.75
3.80	3.96	.24	17.34	17.50	1.08	30.89	31.05	1.92	44.44	44.60	2.76
3.96	4.12	.25	17.50	17.67	1.09	31.05	31.21	1.93	44.60	44.76	2.77
4.12	4.28	.26	17.67	17.83	1.10	31.21	31.38	1.94	44.76	44.92	2.78
4.28	4.44	.27	17.83	17.99	1.11	31.38	31.54	1.95	44.92	45.09	2.79
4.44	4.60	.28	17.99	18.15	1.12	31.54	31.70	1.96	45.09	45.25	2.80
4.60	4.76	.29	18.15	18.31	1.13	31.70	31.86	1.97	45.25	45.41	2.81
4.76	4.92	.30	18.31	18.47	1.14	31.86	32.02	1.98	45.41	45.57	2.82
4.92	5.09	.31	18.47	18.63	1.15	32.02	32.18	1.99	45.57	45.73	2.83
5.09	5.25	.32	18.63	18.80	1.16	32.18	32.34	2.00	45.73	45.89	2.84
5.25	5.41	.33	18.80	18.96	1.17	32.34	32.50	2.01	45.89	46.05	2.85
5.41	5.57	.34	18.96	19.12	1.18	32.50	32.67	2.02	46.05	46.21	2.86
5.57	5.73	.35	19.12	19.28	1.19	32.67	32.83	2.03	46.21	46.38	2.87
5.73	5.89	.36	19.28	19.44	1.20	32.83	32.99	2.04	46.38	46.54	2.88
5.89	6.05	.37	19.44	19.60	1.21	32.99	33.15	2.05	46.54	46.70	2.89
6.05	6.21	.38	19.60	19.76	1.22	33.15	33.31	2.06	46.70	46.86	2.90
6.21	6.38	.39	19.76	19.92	1.23	33.31	33.47	2.07	46.86	47.02	2.91
6.38	6.54	.40	19.92	20.09	1.24	33.47	33.63	2.08	47.02	47.18	2.92
6.54	6.70	.41	20.09	20.25	1.25	33.63	33.80	2.09	47.18	47.34	2.93
6.70	6.86	.42	20.25	20.41	1.26	33.80	33.96	2.10	47.34	47.50	2.94
6.86	7.02	.43	20.41	20.57	1.27	33.96	34.12	2.11	47.50	47.67	2.95
7.02	7.18	.44	20.57	20.73	1.28	34.12	34.28	2.12	47.67	47.83	2.96
7.18	7.34	.45	20.73	20.89	1.29	34.28	34.44	2.13	47.83	47.99	2.97
7.34	7.50	.46	20.89	21.05	1.30	34.44	34.60	2.14	47.99	48.15	2.98
7.50	7.67	.47	21.05	21.21	1.31	34.60	34.76	2.15	48.15	48.31	2.99
7.67	7.83	.48	21.21	21.38	1.32	34.76	34.92	2.16	48.31	48.47	3.00
7.83	7.99	.49	21.38	21.54	1.33	34.92	35.09	2.17	48.47	48.63	3.01
7.99	8.15	.50	21.54	21.70	1.34	35.09	35.25	2.18	48.63	48.80	3.02
8.15	8.31	.51	21.70	21.86	1.35	35.25	35.41	2.19	48.80	48.96	3.03
8.31	8.47	.52	21.86	22.02	1.36	35.41	35.57	2.20	48.96	49.12	3.04
8.47	8.63	.53	22.02	22.18	1.37	35.57	35.73	2.21	49.12	49.28	3.05
8.63	8.80	.54	22.18	22.34	1.38	35.73	35.89	2.22	49.28	49.44	3.06
8.80	8.96	.55	22.34	22.50	1.39	35.89	36.05	2.23	49.44	49.60	3.07
8.96	9.12	.56	22.50	22.67	1.40	36.05	36.21	2.24	49.60	49.76	3.08
9.12	9.28	.57	22.67	22.83	1.41	36.21	36.38	2.25	49.76	49.92	3.09
9.28	9.44	.58	22.83	22.99	1.42	36.38	36.54	2.26	49.92	50.09	3.10
9.44	9.60	.59	22.99	23.15	1.43	36.54	36.70	2.27	50.09	50.25	3.11
9.60	9.76	.60	23.15	23.31	1.44	36.70	36.86	2.28	50.25	50.41	3.12
9.76	9.92	.61	23.31	23.47	1.45	36.86	37.02	2.29	50.41	50.57	3.13
9.92	10.09	.62	23.47	23.63	1.46	37.02	37.18	2.30	50.57	50.73	3.14
10.09	10.25	.63	23.63	23.80	1.47	37.18	37.34	2.31	50.73	50.89	3.15
10.25	10.41	.64	23.80	23.96	1.48	37.34	37.50	2.32	50.89	51.05	3.16
10.41	10.57	.65	23.96	24.12	1.49	37.50	37.67	2.33	51.05	51.21	3.17
10.57	10.73	.66	24.12	24.28	1.50	37.67	37.83	2.34	51.21	51.38	3.18
10.73	10.89	.67	24.28	24.44	1.51	37.83	37.99	2.35	51.38	51.54	3.19
10.89	11.05	.68	24.44	24.60	1.52	37.99	38.15	2.36	51.54	51.70	3.20
11.05	11.21	.69	24.60	24.76	1.53	38.15	38.31	2.37	51.70	51.86	3.21
11.21	11.38	.70	24.76	24.92	1.54	38.31	38.47	2.38	51.86	52.02	3.22
11.38	11.54	.71	24.92	25.09	1.55	38.47	38.63	2.39	52.02	52.18	3.23
11.54	11.70	.72	25.09	25.25	1.56	38.63	38.80	2.40	52.18	52.34	3.24
11.70	11.86	.73	25.25	25.41	1.57	38.80	38.96	2.41	52.34	52.50	3.25
11.86	12.02	.74	25.41	25.57	1.58	38.96	39.12	2.42	52.50	52.67	3.26
12.02	12.18	.75	25.57	25.73	1.59	39.12	39.28	2.43	52.67	52.83	3.27
12.18	12.34	.76	25.73	25.89	1.60	39.28	39.44	2.44	52.83	52.99	3.28
12.34	12.50	.77	25.89	26.05	1.61	39.44	39.60	2.45	52.99	53.15	3.29
12.50	12.67	.78	26.05	26.21	1.62	39.60	39.76	2.46	53.15	53.31	3.30
12.67	12.83	.79	26.21	26.38	1.63	39.76	39.92	2.47	53.31	53.47	3.31
12.83	12.99	.80	26.38	26.54	1.64	39.92	40.09	2.48	53.47	53.63	3.32
12.99	13.15	.81	26.54	26.70	1.65	40.09	40.25	2.49	53.63	53.80	3.33
13.15	13.31	.82	26.70	26.86	1.66	40.25	40.41	2.50	53.80	53.96	3.34
13.31	13.47	.83	26.86	27.02	1.67	40.41	40.57	2.51	53.96	54.12	3.35

6.2% Social Security Employee Tax Table for 1993

Note: *Wages subject to social security are generally also subject to the Medicare tax. See page 51*

Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld
$54.12	$54.28	$3.36	$66.54	$66.70	$4.13	$78.96	$79.12	$4.90	$91.38	$91.54	$5.67
54.28	54.44	3.37	66.70	66.86	4.14	79.12	79.28	4.91	91.54	91.70	5.68
54.44	54.60	3.38	66.86	67.02	4.15	79.28	79.44	4.92	91.70	91.86	5.69
54.60	54.76	3.39	67.02	67.18	4.16	79.44	79.60	4.93	91.86	92.02	5.70
54.76	54.92	3.40	67.18	67.34	4.17	79.60	79.76	4.94	92.02	92.18	5.71
54.92	55.09	3.41	67.34	67.50	4.18	79.76	79.92	4.95	92.18	92.34	5.72
55.09	55.25	3.42	67.50	67.67	4.19	79.92	80.09	4.96	92.34	92.50	5.73
55.25	55.41	3.43	67.67	67.83	4.20	80.09	80.25	4.97	92.50	92.67	5.74
55.41	55.57	3.44	67.83	67.99	4.21	80.25	80.41	4.98	92.67	92.83	5.75
55.57	55.73	3.45	67.99	68.15	4.22	80.41	80.57	4.99	92.83	92.99	5.76
55.73	55.89	3.46	68.15	68.31	4.23	80.57	80.73	5.00	92.99	93.15	5.77
55.89	56.05	3.47	68.31	68.47	4.24	80.73	80.89	5.01	93.15	93.31	5.78
56.05	56.21	3.48	68.47	68.63	4.25	80.89	81.05	5.02	93.31	93.47	5.79
56.21	56.38	3.49	68.63	68.80	4.26	81.05	81.21	5.03	93.47	93.63	5.80
56.38	56.54	3.50	68.80	68.96	4.27	81.21	81.38	5.04	93.63	93.80	5.81
56.54	56.70	3.51	68.96	69.12	4.28	81.38	81.54	5.05	93.80	93.96	5.82
56.70	56.86	3.52	69.12	69.28	4.29	81.54	81.70	5.06	93.96	94.12	5.83
56.86	57.02	3.53	69.28	69.44	4.30	81.70	81.86	5.07	94.12	94.28	5.84
57.02	57.18	3.54	69.44	69.60	4.31	81.86	82.02	5.08	94.28	94.44	5.85
57.18	57.34	3.55	69.60	69.76	4.32	82.02	82.18	5.09	94.44	94.60	5.86
57.34	57.50	3.56	69.76	69.92	4.33	82.18	82.34	5.10	94.60	94.76	5.87
57.50	57.67	3.57	69.92	70.09	4.34	82.34	82.50	5.11	94.76	94.92	5.88
57.67	57.83	3.58	70.09	70.25	4.35	82.50	82.67	5.12	94.92	95.09	5.89
57.83	57.99	3.59	70.25	70.41	4.36	82.67	82.83	5.13	95.09	95.25	5.90
57.99	58.15	3.60	70.41	70.57	4.37	82.83	82.99	5.14	95.25	95.41	5.91
58.15	58.31	3.61	70.57	70.73	4.38	82.99	83.15	5.15	95.41	95.57	5.92
58.31	58.47	3.62	70.73	70.89	4.39	83.15	83.31	5.16	95.57	95.73	5.93
58.47	58.63	3.63	70.89	71.05	4.40	83.31	83.47	5.17	95.73	95.89	5.94
58.63	58.80	3.64	71.05	71.21	4.41	83.47	83.63	5.18	95.89	96.05	5.95
58.80	58.96	3.65	71.21	71.38	4.42	83.63	83.80	5.19	96.05	96.21	5.96
58.96	59.12	3.66	71.38	71.54	4.43	83.80	83.96	5.20	96.21	96.38	5.97
59.12	59.28	3.67	71.54	71.70	4.44	83.96	84.12	5.21	96.38	96.54	5.98
59.28	59.44	3.68	71.70	71.86	4.45	84.12	84.28	5.22	96.54	96.70	5.99
59.44	59.60	3.69	71.86	72.02	4.46	84.28	84.44	5.23	96.70	96.86	6.00
59.60	59.76	3.70	72.02	72.18	4.47	84.44	84.60	5.24	96.86	97.02	6.01
59.76	59.92	3.71	72.18	72.34	4.48	84.60	84.76	5.25	97.02	97.18	6.02
59.92	60.09	3.72	72.34	72.50	4.49	84.76	84.92	5.26	97.18	97.34	6.03
60.09	60.25	3.73	72.50	72.67	4.50	84.92	85.09	5.27	97.34	97.50	6.04
60.25	60.41	3.74	72.67	72.83	4.51	85.09	85.25	5.28	97.50	97.67	6.05
60.41	60.57	3.75	72.83	72.99	4.52	85.25	85.41	5.29	97.67	97.83	6.06
60.57	60.73	3.76	72.99	73.15	4.53	85.41	85.57	5.30	97.83	97.99	6.07
60.73	60.89	3.77	73.15	73.31	4.54	85.57	85.73	5.31	97.99	98.15	6.08
60.89	61.05	3.78	73.31	73.47	4.55	85.73	85.89	5.32	98.15	98.31	6.09
61.05	61.21	3.79	73.47	73.63	4.56	85.89	86.05	5.33	98.31	98.47	6.10
61.21	61.38	3.80	73.63	73.80	4.57	86.05	86.21	5.34	98.47	98.63	6.11
61.38	61.54	3.81	73.80	73.96	4.58	86.21	86.38	5.35	98.63	98.80	6.12
61.54	61.70	3.82	73.96	74.12	4.59	86.38	86.54	5.36	98.80	98.96	6.13
61.70	61.86	3.83	74.12	74.28	4.60	86.54	86.70	5.37	98.96	99.12	6.14
61.86	62.02	3.84	74.28	74.44	4.61	86.70	86.86	5.38	99.12	99.28	6.15
62.02	62.18	3.85	74.44	74.60	4.62	86.86	87.02	5.39	99.28	99.44	6.16
62.18	62.34	3.86	74.60	74.76	4.63	87.02	87.18	5.40	99.44	99.60	6.17
62.34	62.50	3.87	74.76	74.92	4.64	87.18	87.34	5.41	99.60	99.76	6.18
62.50	62.67	3.88	74.92	75.09	4.65	87.34	87.50	5.42	99.76	99.92	6.19
62.67	62.83	3.89	75.09	75.25	4.66	87.50	87.67	5.43	99.92	100.00	6.20
62.83	62.99	3.90	75.25	75.41	4.67	87.67	87.83	5.44			
62.99	63.15	3.91	75.41	75.57	4.68	87.83	87.99	5.45			
63.15	63.31	3.92	75.57	75.73	4.69	87.99	88.15	5.46			
63.31	63.47	3.93	75.73	75.89	4.70	88.15	88.31	5.47			
63.47	63.63	3.94	75.89	76.05	4.71	88.31	88.47	5.48			
63.63	63.80	3.95	76.05	76.21	4.72	88.47	88.63	5.49			
63.80	63.96	3.96	76.21	76.38	4.73	88.63	88.80	5.50			
63.96	64.12	3.97	76.38	76.54	4.74	88.80	88.96	5.51			
64.12	64.28	3.98	76.54	76.70	4.75	88.96	89.12	5.52			
64.28	64.44	3.99	76.70	76.86	4.76	89.12	89.28	5.53			
64.44	64.60	4.00	76.86	77.02	4.77	89.28	89.44	5.54			
64.60	64.76	4.01	77.02	77.18	4.78	89.44	89.60	5.55			
64.76	64.92	4.02	77.18	77.34	4.79	89.60	89.76	5.56			
64.92	65.09	4.03	77.34	77.50	4.80	89.76	89.92	5.57			
65.09	65.25	4.04	77.50	77.67	4.81	89.92	90.09	5.58			
65.25	65.41	4.05	77.67	77.83	4.82	90.09	90.25	5.59			
65.41	65.57	4.06	77.83	77.99	4.83	90.25	90.41	5.60			
65.57	65.73	4.07	77.99	78.15	4.84	90.41	90.57	5.61			
65.73	65.89	4.08	78.15	78.31	4.85	90.57	90.73	5.62			
65.89	66.05	4.09	78.31	78.47	4.86	90.73	90.89	5.63			
66.05	66.21	4.10	78.47	78.63	4.87	90.89	91.05	5.64			
66.21	66.38	4.11	78.63	78.80	4.88	91.05	91.21	5.65			
66.38	66.54	4.12	78.80	78.96	4.89	91.21	91.38	5.66			

Wages	Taxes
$100	$6.20
200	12.40
300	18.60
400	24.80
500	31.00
600	37.20
700	43.40
800	49.60
900	55.80
1,000	62.00

BEST COPY AVAILABLE

1.45% Medicare Employee Tax Table for 1993

Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld
$0.00	$0.35	$0.00	$28.63	$29.32	$.42	$57.59	$58.28	$.84	$86.56	$87.25	$1.26
.35	1.04	.01	29.32	30.00	.43	58.28	58.97	.85	87.25	87.94	1.27
1.04	1.73	.02	30.00	30.69	.44	58.97	59.66	.86	87.94	88.63	1.28
1.73	2.42	.03	30.69	31.38	.45	59.66	60.35	.87	88.63	89.32	1.29
2.42	3.11	.04	31.38	32.07	.46	60.35	61.04	.88	89.32	90.00	1.30
3.11	3.80	.05	32.07	32.76	.47	61.04	61.73	.89	90.00	90.69	1.31
3.80	4.49	.06	32.76	33.45	.48	61.73	62.42	.90	90.69	91.38	1.32
4.49	5.18	.07	33.45	34.14	.49	62.42	63.11	.91	91.38	92.07	1.33
5.18	5.87	.08	34.14	34.83	.50	63.11	63.80	.92	92.07	92.76	1.34
5.87	6.56	.09	34.83	35.52	.51	63.80	64.49	.93	92.76	93.45	1.35
6.56	7.25	.10	35.52	36.21	.52	64.49	65.18	.94	93.45	94.14	1.36
7.25	7.94	.11	36.21	36.90	.53	65.18	65.87	.95	94.14	94.83	1.37
7.94	8.63	.12	36.90	37.59	.54	65.87	66.56	.96	94.83	95.52	1.38
8.63	9.32	.13	37.59	38.28	.55	66.56	67.25	.97	95.52	96.21	1.39
9.32	10.00	.14	38.28	38.97	.56	67.25	67.94	.98	96.21	96.90	1.40
10.00	10.69	.15	38.97	39.66	.57	67.94	68.63	.99	96.90	97.59	1.41
10.69	11.38	.16	39.66	40.35	.58	68.63	69.32	1.00	97.59	98.28	1.42
11.38	12.07	.17	40.35	41.04	.59	69.32	70.00	1.01	98.28	98.97	1.43
12.07	12.76	.18	41.04	41.73	.60	70.00	70.69	1.02	98.97	99.66	1.44
12.76	13.45	.19	41.73	42.42	.61	70.69	71.38	1.03	99.66	100.00	1.45
13.45	14.14	.20	42.42	43.11	.62	71.38	72.07	1.04			
14.14	14.83	.21	43.11	43.80	.63	72.07	72.76	1.05			
14.83	15.52	.22	43.80	44.49	.64	72.76	73.45	1.06			
15.52	16.21	.23	44.49	45.18	.65	73.45	74.14	1.07			
16.21	16.90	.24	45.18	45.87	.66	74.14	74.83	1.08			
16.90	17.59	.25	45.87	46.56	.67	74.83	75.52	1.09			
17.59	18.28	.26	46.56	47.25	.68	75.52	76.21	1.10			
18.28	18.97	.27	47.25	47.94	.69	76.21	76.90	1.11			
18.97	19.66	.28	47.94	48.63	.70	76.90	77.59	1.12			
19.66	20.35	.29	48.63	49.32	.71	77.59	78.28	1.13			
20.35	21.04	.30	49.32	50.00	.72	78.28	78.97	1.14			
21.04	21.73	.31	50.00	50.69	.73	78.97	79.66	1.15			
21.73	22.42	.32	50.69	51.38	.74	79.66	80.35	1.16			
22.42	23.11	.33	51.38	52.07	.75	80.35	81.04	1.17			
23.11	23.80	.34	52.07	52.76	.76	81.04	81.73	1.18			
23.80	24.49	.35	52.76	53.45	.77	81.73	82.42	1.19			
24.49	25.18	.36	53.45	54.14	.78	82.42	83.11	1.20			
25.18	25.87	.37	54.14	54.83	.79	83.11	83.80	1.21			
25.87	26.56	.38	54.83	55.52	.80	83.80	84.49	1.22			
26.56	27.25	.39	55.52	56.21	.81	84.49	85.18	1.23			
27.25	27.94	.40	56.21	56.90	.82	85.18	85.87	1.24			
27.94	28.63	.41	56.90	57.59	.83	85.87	86.56	1.25			

Wages	Taxes
$100	$1.45
200	2.90
300	4.35
400	5.80
500	7.25
600	8.70
700	10.15
800	11.60
900	13.05
1,000	14.50

KEY

COMPETENCY B

FSA

This worksheet is like the game Jeopardy! With the words listed below create the questions to the answers that have been provided.

Allowances
Credits
Claiming
Computing
Deductions
Dependent - Care Expenses
Estimate

Full-Time Student
Imposed
Itemizing
Obsolete
Verifying
Voucher
Withholding

Answer: When something is no longer in use, extinct or outworn. Example: Using a 1992 IT-2104 to file your 1994 taxes.

Question: what is obsolete?

Answer: In 1986 the State of New York started this automated process to calculate your income tax liability.

Question: what is computing?

Answer: The process of declaring your tax-liability to the Federal government.

Question: what is claiming?

Answer: The process of categorizing your taxable expenses; usually people in the upper tax bracket can benefit from this.

Question: What is itemizing ?

Answer: When a new tax law is implemented it is also said to be this.

Question: What is imposed ?

Answer: Subtractions from a person's gross income.

Question: what are deductions ?

Answer: A form indicating a credit against future purchases for expenditures.

Question: What is a voucher ?

Answer: An amount of tax put on your income that is held back from each paycheck.

Question: What is withholding ?

Answer: A person enrolled in at least four classes in any educational plan.

Question: What is a full-time student ?

Answer: A balance in your favor, whether it be time or money.

Question: What are credits ?

Answer: The act of confirming or proving a statement.

Question: What is verifying?

Answer: A specific share of money given regularly for expenses.

Question: What are allowances?

Answer: Bills that have accrued over the tax year from the need for health insurance medical bills or simply babysitting.

Question: What are dependent-care expenses?

Answer: Using your own opinion or judgement on federal adjustments to income such as alimony that you will pay for the tax year.

Question: what is an estimate?

Key

COMPETENCY B

FSA

1. Why should you complete a new form IT-2104? List at least three reasons.

① Started new job ⑤ more/less income
② no longer a dependent ⑥ no longer qualify for exemptio from withholdi
③ circumstances have changed
④ deductions are itemized for the past year

2. Can you request that no income taxes be withheld from your pay? [✓ yes]/no Why or how?

No NY income tax liability in prior year & over 65, under 18, or full-time Student - liable for taxes w/inc. over $3800.

3. Should the allowances be reduced if you have income more than $1,000 in other than wages? [✓ yes]/no Explain.

for interest dividends or alimony received; 1 point for every $1,000.

4. Who can you claim? Can you claim yourself and spouse if married?

Dependents such as children, yourself and spouse can not be claimed

5. If you have negative allowances and your employer can not accommodate them, what do you do? What choices would you have?

enter 0; ask employer to withhold an additional amount (lines 4, 5, & 6) or file an estimated tax

6. What box should be checked when you used the Head-of-Household filing status on your state income tax return?

Single/Head-of-Household box

TUTOR TIPS

COMPETENCY B

FSA

W-4 form:

Ask questions to assess the participant's knowledge of why employers require that they fill out a IT-2104 form. It is important for the participant to know the situations when he/she may need to change his/her W-4. Some instances would be a change in withholding allowances or by using Pub. 919, Is My Withholding Correct for 1994?, to see how the dollar amount you are having withheld compares to your estimated total annual tax. The participant needs to be aware of all worksheets and to fill out all of them accurately. Start a dialog with the participant to inquire about how they fill out their IT-2104 and if they use any of the worksheets.

Ask the participant if he/she is familiar with the two different income taxes, federal and state. See if the participant can find withholdings based on gross pay in the withholding tables. The social security tax rate is 6.2 percent and the Medicare rate is 1.45 percent. You could have the participant look at his/her paystub to see how familiar he/she is with this information and if he/she knows that the employer must withhold these taxes from paychecks.

IT-2104 form terminology:

Test the participant's knowledge of the terminology on a IT-

2104 form by going over five to ten vocabulary words. The participant needs to be able to refer to a dictionary to locate definitions. Also see if the participant can locate the words on the IT-2104 form.

Written Directions:

The participant needs to be able to follow complex, multi-step written directions. To be certain that correct action is being taken re-read directions. Additionally, another part of this objective is that the participant identifies when to use the Two Earner/Two Job worksheet. You could discuss this with the participant to determine if he/she would use the worksheet. If yes, go through the worksheet with the participant to see if he/she can perform the following: utilizes the Two Earner/Two Job worksheet tables, performs manual computations to arrive at answer, utilizes calculator to verify the answers, and transfers information to appropriate line on the IT-2104 form. Also apply this to participant's use of the Deductions and Adjustments worksheet. You can select math problems including percents and decimals, conversion, multiplication, addition, subtraction, division, rounding dollar amounts to the hundredth place, and dropping fractions when necessary.

To check the participant on all of this (he/she is to double check all his/her work), you could come up with a scenario of a person with a certain number of allowances and information that may be used on one or more of the worksheets.

COMPETENCY B

FSA

This worksheet is like the game Jeopardy! With the words listed below create the questions to the answers that have been provided.

Allowances
Credits
Claiming
Computing
Deductions
Dependent - Care Expenses
Estimate

Full-Time Student
Imposed
Itemizing
Obsolete
Verifying
Voucher
Withholding

Answer: When something is no longer in use, extinct or outworn. Example: Using a 1992 IT-2104 to file your 1994 taxes.

Question:---?

Answer: In 1986 the State of New York started this automated process to calculate your income tax liability.

Question:---?

Answer: The process of declaring your tax-liability to the Federal government.

Question:---?

Answer: The process of categorizing your taxable expenses; usually people in the upper tax bracket can benefit from this.

Question:--?

Answer: When a new tax law is implemented it is also said to be this.

Question:--?

Answer: Subtractions from a person's gross income.

Question:--?

Answer: A form indicating a credit against future purchases for expenditures.

Question:--?

Answer: An amount of tax put on your income that is held back from each paycheck.

Question:--?

Answer: A person enrolled in at least four classes in any educational plan.

Question:--?

Answer: A balance in your favor, whether it be time or money.

Question:--?

Answer: The act of confirming or proving a statement.

Question:--?

Answer: A specific share of money given regularly for expenses.

Question:--?

Answer: Bills that have accrued over the tax year from the need for health insurance medical bills or simply babysitting.

Question:--?

Answer: Using your own opinion or judgement on federal adjustments to income such as alimony that you will pay for the tax year.

Question:--?

COMPETENCY B

FSA

1. Why should you complete a new form IT-2104? List at least three reasons.

2. Can you request that no income taxes be withheld from your pay? yes/no Why or how?

3. Should the allowances be reduced if you have income more than $1,000 in other than wages? yes/no Explain.

4. Who can you claim? Can you claim yourself and spouse if married?

5. If you have negative allowances and your employer can not accommodate them, what do you do? What choices would you have?

6. What box should be checked when you used the Head-of-Household filing status on your state income tax return?

New York State Department of Taxation and Finance

1994

IT-2104
(9/93)

Employee's Withholding Allowance Certificate and Instructions

New York State • City of New York • City of Yonkers

Who Should File This Form

The certificate, Form IT-2104, is completed by an employee and given to the employer to instruct the employer how much New York State (and New York City and Yonkers) tax to withhold from the employee's pay. The more allowances claimed, the lower the amount of tax withheld.

If you do not file Form IT-2104, your employer may use the same number of allowances you claimed on federal Form W-4. Due to differences in tax law, this may result in an inappropriate amount of tax withheld for New York State, New York City and Yonkers. You should complete a Form IT-2104 each year, and file it with your employer if the number of allowances you may claim is different than on federal Form W-4 or has changed. Common reasons why you should complete a new Form IT-2104 include the following:

- you started a new job;
- you are no longer a dependent;
- your individual circumstances may have changed (for example, you were married or have an additional child);
- you itemize your deductions on your personal income tax return;
- you claim allowances for New York State credits;
- you owed tax or received a large refund when you filed your personal income tax return for the past year;
- you have significantly more or less income from other sources or from another job; and
- you no longer qualify for exemption from withholding.

Exemption From Withholding

In certain cases, you can request that no income taxes be withheld from your pay by filing Form IT-2104-E, *Certificate of Exemption From Withholding*, with your employer. You can claim this exemption from withholding if you had no New York income tax liability in the prior year, you expect none in the current year, **and** you are over 65 years of age, under 18, or a full-time student under 25. If you are a dependent who is under 18 or a full-time student, you are liable for tax if your income is more than $2,800.

Avoid Underwithholding

You may **not** claim a withholding allowance for yourself or, if married, your spouse. You should claim the number of withholding allowances you figure in Part 1, on the back of this form. If you want more tax withheld you may claim fewer allowances. If you arrive at negative allowances (less than zero) on lines 1, 3 or 17, and your employer cannot accommodate negative allowances, enter "0" and ask your employer to withhold an additional dollar amount each pay period by completing lines 4, 5 and 6 on the allowance certificate. You may also consider filing estimated tax. Estimated tax requires that payments be made by the employee directly to the Tax Department on a quarterly basis. For more information see the instructions for Form IT-2105, *Estimated Income Tax Payment Voucher*. If you need assistance, see *Need Help* on the back page.

If you claim more than 14 allowances, your employer must send a copy of your Form IT-2104 to the New York State Tax Department. You may then be asked to verify your allowances.

Penalty — A penalty of $500 will be imposed for any false statement you make that decreases the amount of money you have withheld from your wages. You may also be subject to criminal penalties.

Income From Sources Other Than Wages

If you have more than $1,000 of income from sources other than wages (such as interest, dividends or alimony received), you should reduce the number of allowances claimed on line 1 of the IT-2104 certificate by one for each $1,000 of nonwage income. If you arrive at negative allowances (less than zero), see instructions under *Avoid Underwithholding*.

Heads of Households With Only One Job

If you will use the head-of-household filing status on your state income tax return, you should check the *Single/Head of Household* box on the front of the certificate. You may also wish to claim two additional withholding allowances on Part I, line 11, if you have only one job.

Married Couples With Only One Spouse Working

If your spouse does not work and has no income subject to state income tax, check the *Married* box on the front of the certificate. You may also wish to take two additional allowances on Part I, line 12.

Married Couples With Both Spouses Working

If you and your spouse both work, you should each file a separate IT-2104 certificate with your respective employers. You should each check the box *Married but withhold at higher single rate* on the certificate front, and divide the total number of allowances that you compute on line 17 between you and your working spouse. Your withholding will better match your final tax if the higher-wage earning spouse claims all of the couple's allowances and the lower-wage earning spouse claims zero allowances. **Do not** claim more allowances than you are entitled to. If the total income of you and your spouse is between $100,000 and $150,000, you should use the chart in Part III to compute the number of allowances to transfer to Part I, line 16.

Taxpayers With More Than One Job

If you have more than one job, file a separate IT-2104 certificate with each of your employers. Be sure to claim only the total number of allowances that you are entitled to. Your withholding will better match your final tax if you claim all of your allowances at your higher-paying job and zero allowances at the lower-paying job. In addition, to make sure that you have enough tax withheld, if you are a single taxpayer or head of household with two or more jobs, reduce the number of allowances by one on line 1 on the certificate you file with your higher-paying job employer. If you arrive at negative allowances (less than zero), see instructions under *Avoid Underwithholding*.

Complete the worksheet on the back before making any entries.

Cut here and give the completed certificate to your employer

New York State Department of Taxation and Finance

1994

Employee's Withholding Allowance Certificate

New York State • City of New York • City of Yonkers

IT-2104
(9/93)

Print or type	Last name / First name and middle initial	Your social security number
	Permanent mailing address *(number and street or rural route)* / Apartment number	☐ Single/Head of Household ☐ Married ☐ Married, but withhold at higher single rate
	City, village or post office / State / ZIP code	**Note:** If married but legally separated, check the *Single/Head of Household* box

1 Total number of allowances you are claiming for New York State and the city of Yonkers, if applicable *(from line 17)*	1	
Lines 2 and 3 apply only to city of New York taxpayers.		
2 Allowances for New York State credits, if applicable *(from lines 8, 9 and 10)*	2	
3 Total number of allowances for city of New York *(subtract line 2 from line 1)*	3	
Use lines 4, 5 and 6 below to have additional withholding per pay period under special agreement with your employer.		
4 New York State amount	4	
5 City of New York amount	5	
6 City of Yonkers amount	6	

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

Employee's signature | Date

Employer's name and address (Employer: complete this section only if sending to New York State Tax Department.)	Employer identification number

IT-2104 (1994) (9/93) (back)

Part I - Complete this worksheet to figure your withholding allowances.

7 Enter number of dependents that you will claim on your state return *(do not include yourself or, if married, your spouse)* . . . . 7 ______

For lines 8 through 10, enter "1" for each credit you expect to claim on your state return.

8 New York State household credit . . . . 8 ______

9 Child and dependent care credit . . . . 9 ______

10 Real property tax credit . . . . 10 ______

For lines 11 and 12, enter "2" if either situation applies.

11 Head of household status **and** only one job . . . . 11 ______

12 Married couples with only **one** spouse working **and** only one job . . . . 12 ______

13 Enter an estimate of your federal adjustments to income such as alimony you will pay for the tax year and deductible IRA contributions you will make for the tax year. Total estimate $__________. Divide this estimate by $1,000. Drop any fraction and enter the number . . . . 13 ______

14 If you expect to itemize deductions on your state tax return, complete the worksheet below and enter the number from line 23. All others enter "0" . . . . 14 ______

15 Add lines 7 through 14. . . . . 15 ______

16 Married couples with both spouses working, whose total wages are between $100,000 and $150,000, enter the appropriate number from Part III below. All others enter "0" . . . . 16 ______

17 Subtract line 16 from line 15. Enter the result, including negative amounts, here and on line 1. If your employer cannot accommodate negative allowances, enter "0" here and on line 1 and see instructions under *Avoid Underwithholding*. *(If you have more than one job, or if you and your spouse both work, see instructions.)* . 17 ______

Part II - Additional worksheet for itemizers - complete this part only if you expect to itemize deductions on your state return.

18 Enter your estimated federal itemized deductions for the tax year . . . . 18 ______

19 Enter your estimated state, local and foreign income taxes included on line 18 . . . . 19 ______

20 Subtract line 19 from line 18 . . . . 20 ______

21 Based on your federal filing status, enter the applicable amount from the table below . . . . 21 ______

Standard Deduction

$ 6,600 if single

$ 8,150 if head of household

$ 10,800 if married filing jointly

$ 5,400 if married filing separate returns

$ 2,800 if dependent filer

22 Subtract line 21 from line 20 *(if line 21 is larger than line 20, enter "0" here and on line 14 above)* . . . . 22 ______

23 Divide line 22 by $1,000. Drop any fraction and enter result here and on line 14 above . . . . 23 ______

Part III - Chart - Only for married couples with both spouses working whose combined income from all sources is between $100,000 and $150,000. Use this chart to compute either the number of allowances to transfer to Part I, line 16 or the dollar amount to transfer to line 4 of Form IT-2104 certificate for additional withholding. All others do not have to use this chart.

	Total income of both spouses									
	$100,000 to 105,000	$105,000 to 110,000	$110,000 to 115,000	$115,000 to 120,000	$120,000 to 125,000	$125,000 to 130,000	$130,000 to 135,000	$135,000 to 140,000	$140,000 to 145,000	$145,000 to 150,000
Allowances for higher wage earner with wages under $90,000 *	1	2	3	4	5	6	7	8	9	10
Or additional withholding per week **	$1.50	$3.00	$4.50	$6.00	$7.50	$9.00	$10.50	$12.00	$13.50	$15.00
Allowances for higher wage earner with wages between $90,000 and $110,000 *			1	2	3	4	5	6	7	8
Or additional withholding per week **			$1.50	$3.00	$4.50	$6.00	$7.50	$9.00	$10.50	$12.00
Allowances for higher wage earner with wages between $110,000 and $120,000 *							1	2	3	4
Or additional withholding per week **							$1.50	$3.00	$4.50	$6.00
Allowances for higher wage earner with wages between $120,000 and $130,000 *									1	2
Or additional withholding per week **									$1.50	$3.00
Higher wage earner with wages over $130,000							no additional withholding is required			

* Transfer the number of allowances to Part I, line 16 above.
** Transfer the dollar amount to line 4 of Form IT-2104 certificate. If paid other than weekly, adjust this amount accordingly.

If You Need Help ? - **For forms or publications,** call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073. For information, call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, (518) 438-8581.

If you need to write, address your letter to: NYS TAX DEPARTMENT, TAXPAYER ASSISTANCE BUREAU, W A HARRIMAN CAMPUS, ALBANY NY 12227.

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

Privacy Notification - Our authority to require personal information, including social security numbers, is found in sections 651, 652, 658, 697, 1306, 1312, 1332 and 1342 of the Tax Law, Article 2-E of the General City Law, and related parts of our personal income tax regulations.

We will use this information primarily to process your tax return and collect your personal income tax for the state or city of New York, the income tax surcharge on residents for the city of Yonkers or the earnings tax on nonresidents for the city of New York or Yonkers, whichever may apply to you. We may also use it to help enforce other taxes under the Tax Law, for tax refund offset programs and exchange of tax information programs authorized by sections 171-a, 171-b, 171-c, 171-d, 171-e, 171-f, 171-g and 697 of the Tax Law, and for any other purposes authorized by law.

Your failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law or the Penal Law.

Our authority to maintain this information is found in section 697(e) of the Tax Law and a related section of our personal income tax regulations. This information will be maintained by the Director Data Management Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone (from New York State only) 1 800 CALL TAX (1 800 225-5829); from outside New York State, call (518) 438-8581.

Key

COMPETENCY C

FSA

K 1. Withholding deducted for Medicare

U 2. Money deducted for use after retirement

R 3. Amount deducted toward State taxes

B 4. Amount deducted for Social Security and Medicare taxes

F 5. Insurance money received from State for disability purposes

H 6. Amount deducted for exclusive use in eye care

N 7. Money contributed toward Social Security benefit

J 8. Pay for a specific period of time, usually two weeks

T 9. Job specific requirements

C 10. Money earned from employment

L 11. Amount taken out every pay period for services provided by the Union

G 12. Total amount of earnings with no deductions

D 13. Amount of time worked

O 14. Those amounts of money taken out of earnings for specific purposes

I 15. Amount of money accumulated in each category from the beginning of a year to now

S 16. Cost per hour employer pays for the amount of time you worked

Q 17. Total amount of money that is actually taken home

A 18. Total of quantities

P 19. Interval of time

E 20. Credit Union for creating a source of credit at minimum interest rates

M 21. Premium payment deducted for expenses such as hospital, medical, surgical, nursing, etc.

***Bonus* What does FICA stand for:** Federal Insurance Contributions Act

Word List

A. Amount
B. Federal Inco
C. Earnings
D. Hours
E. Brockport Cre
F. NY SDI
G. Gross
H. Vision-S
I. Year to Date Amt
J. Period Earnings
K. Medicare Wit
L. Union Dues
M. Medical-S
N. Federal FICA
O. Deductions
P. Period
Q. Net
R. NY State Inco
S. Rate
T. Description
U. Union Pension

Key

COMPETENCY C

FSA

Directions: Answer the questions using the information provided as well as the Employer's Tax Guide.

1. You worked 80 hours at a pay rate of $7.85. You are on a biweekly payroll period and married with three withholding allowances claimed.

   A. Calculate your gross pay.

   80 hours x 7.85 = $628 = gross

   B. What is your Federal Income Tax withholding?

   $18.00

   C. What is your Federal FICA withholding?

   $37.20

   D. What is your Medicare withholding?

   $8.70

2. Your other deductions are as follows: NY State Income Tax withholding $15.62, NY SDI $1.20, Medical-S $57.49, Vision-S $.82, Union Dues $6.80, Brockport Credit $60.00, and Union Pension $11.37.

   A. Calculate your net pay.

   $628 - 15.62 - 1.20 - 57.49 - .82 - 6.80 - 60 - 11.37 =

   $474.70 = net

Key

COMPETENCY C

FSA

1. Calculate Gross Pay

Hours worked   Pay rate = Gross Pay

80 x $9.65 = $772.00

2. Calculate Net Pay

Deductions

The deductions listed below are examples of possible deductions taken out of a paycheck. Deductions change from person to person and paycheck to paycheck.

Possible deductions
Social Security Tax (FICA)
Federal Taxes
NY State Taxes
Union Dues
Medical
Medicare Tax
Retirement Contribution
Charitable Contributions
(Others)

Add the deductions together and subtract from the gross amount. Use the space provided to subtract the deductions from the gross pay to figure the net pay.

Gross Pay - Total Deductions = Net Pay
(1st Problem)

$772.00 - $234.93 = $537.07

↓ estimated figure

3. List the differences between biweekly and weekly.

weekly: pay period of one week

biweekly: pay period of two weeks

4. Errors with paychecks should be given to the attention of: personnel department

5. Take the base pay and figure the hourly rate.

biweekly = base ÷ 26wks ÷ 80hrs = hrly rate

weekly = base ÷ 52wks ÷ 40hrs. = hrly rate

bi → $20,072.00 ÷ 26wks ÷ 80hrs = $9.65 per hour

6. Take the gross pay and figure the hourly rate.

gross pay ÷ 80hrs. = hrly rate

$772.00 ÷ 80hrs = $9.65 per hour

7. What is the percentage of social security tax deducted?

amount deducted ÷ gross pay = amount x 100 = %

$46.03 ÷ 772.00 = .0596 x 100 = 5.96%

8. Non-taxable deductions are subtracted from [✓ gross] pay or net pay?

9. If you were to get a 4% raise, what would be the adjusted gross pay? $802.88

① $9.65
x .04
.386

② $9.65
+ .386
$10.036
new hourly rate

③ $10.036
x 80 hrs.
$802.88

TUTOR TIP

COMPETENCY C

FSA

There are several objectives to be accomplished in this competency. One is to make the participant aware of the reasons for deductions on his/her pay stub. All participants must recognize the difference between weekly and biweekly pay periods, and from this, learn to calculate hourly wages, base pay, percentages of both Federal and State tax withholding, FICA, Medicare and all other deductions listed on their paychecks. All this information and more are listed in the "Circle E, Employer's Tax Guide".

All participants must learn to look up information in the index and/or table of contents. In the tutor's copy of the competency there are lists of vocabulary and abbreviations used on the pay stubs. These can be found in the Employee Handbook. The codes used on these paychecks can be found on the backside of paycheck receipts. Also, have the participant aware of what to do when a paycheck has been misplaced or it contains an error.

To go over these objectives, utilize a sample paystub and ask questions concerning it. Even though payroll is computerized, errors can occasionally occur. Even if no errors occur, it is in the participant's best interest to keep track of their earnings.

For your convenience, listed below are the standard deductions for the different marital statuses allowed by the federal government:

Single:	$3800.00
Married (Filing jointly):	$6350.00
Married (filing separate):	$3175.00
Head of Household:	$5600.00
Each allowance claimed is worth:	$2350.00

Example: A man who has a base pay of $30,000.00, with a filing status of married filing jointly and four exemptions, would calculate his tax liability with the following steps:

```
base pay  30,000.00
subtract   6,350.00 (Married filing jointly)
          23,650.00
subtract   9,400.00 (4 allowances @ 2,350 ea.)
          14,250.00 = this amount is what your tax liability
                      is based on.
```

From here you would look up in the federal tax guide lines for this amount and skim across the table to find your tax liability. We have no tax booklets here in this office but just make it clear to the participants that all they really need to know is their actual tax liability and how to arrive at this amount.

State income tax withholding is based on 7% of your tax liability.

Social Security withholding is 6.2%.

COMPETENCY C

FSA

1. Calculate Gross Pay

Hours worked   Pay rate   =   Gross Pay

_______   X $______.__   =   __________________

2. Calculate Net Pay

Deductions

The deductions listed below are examples of possible deductions taken out of a paycheck. Deductions change from person to person and paycheck to paycheck.

Possible deductions
Social Security Tax (FICA)
Federal Taxes
NY State Taxes
Union Dues
Medical
Medicare Tax
Retirement Contribution
Charitable Contributions
(Others)
____

Add the deductions together and subtract from the gross amount. Use the space provided to subtract the deductions from the gross pay to figure the net pay.

Gross Pay   -   Total Deductions   =   Net Pay
(1st Problem)

$_______._____   - $_______._____   = $________._____

3. List the differences between biweekly and weekly.

weekly:____

biweekly:____

4. Errors with paychecks should be given to the attention of:____

5. Take the base pay and figure the hourly rate.

   ____

6. Take the gross pay and figure the hourly rate.

   ____

7. What is the percentage of social security tax deducted?

   ____

8. Non-taxable deductions are subtracted from gross pay or net pay?

9. If you were to get a 4% raise, what would be the adjusted gross pay? $__________.______

COMPETENCY C

FSA

__1. Withholding deducted for Medicare

__2. Money deducted for use after retirement

__3. Amount deducted toward State taxes

__4. Amount deducted to pay Federal taxes

__5. Insurance money received from State for disability purposes

__6. Amount deducted for exclusive use in eye care

__7. Money contributed toward Social Security benefit

__8. Pay for a specific period of time, usually two weeks

__9. Job specific requirements

__10. Money earned from employment

__11. Amount taken out every pay period for services provided by the Union

__12. Total amount of earnings with no deductions

__13. Amount of time worked

__14. Those amounts of money taken out of earnings for specific purposes

__15. Amount of money accumulated in each category from the beginning of a year to now

__16. Cost per hour employer pays for the amount of time you worked

__17. Total amount of money that is actually taken home

__18. Total of quantities

__19. Interval of time

__20. Credit Union for creating a source of credit at minimum interest rates

__21. Premium payment deducted for expenses such as hospital, medical, surgical, nursing, etc.

***Bonus* What does FICA stand for:**_____________________________

Word List

A. Amount
B. Federal Inco
C. Earnings
D. Hours
E. Brockport Cre
F. NY SDI
G. Gross
H. Vision-S
I. Year to Date Amt
J. Period Earnings
K. Medicare Wit
L. Union Dues
M. Medical-S
N. Federal FICA
O. Deductions
P. Period
Q. Net
R. NY State Inco
S. Rate
T. Description
U. Union Pension

SOCIAL SECURITY TAX AND PAYROLL DEDUCTIONS

A. Most employees have certain deductions withheld from their paychecks. The employer has the job of sending the money deducted to the proper agency. Some of the deductions withheld are ______________________________

____

______________________________.

Social security is used for pay to persons who are disabled or have reached old age.

B. F.I.C.A. (Federal Insurance Contributions Act)
To find how much tax is withheld from a weekly, biweekly, or monthly salary, apply the rate of 6.65% to that salary. To find out how much is withheld for the year, multiply the amount withheld for the pay period by the number of pay periods per year.

If Tom Jones makes a biweekly salary of $379, then his F.I.C.A. tax for a two-week period is 6.65% of $379, or __________. His total F.I.C.A. tax for the year is ______ × __________, or __________.

C. Payroll Deductions. Find Fred's F.I.C.A. tax and net pay.

John's Auto Repair		Salary		
Social Security No. 123-456-7890	Name Fred Doe	Regular $1006.31	Gross $1006.31	
		Taxes		
Pay Period Ending 10/23	Net Pay	State $66.80	Federal $228.88	
Type: Biweekly	__________	FICA	Medical $10.36	Contributions $5.00

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SOCIAL SECURITY DEDUCTIONS

A. ***Directions:*** Find the amount of social security contributions deducted from each week's wages. Use 6.65% as the rate. Round the deduction to the next higher cent.

SOCIAL SECURITY
ACCOUNT NUMBER
214-70-2744
HAS BEEN ESTABLISHED FOR
MICHELLE KEEBLER
SIGNATURE Michelle Keebler
FOR SOCIAL SECURITY AND TAX PURPOSES - NOT FOR IDENTIFICATION

1) $50 ________

2) $150 ________

3) $200 ________

4) $400 ________

5) $178 ________

6) $254 ________

7) $367 ________

8) $144 ________

9) $203 ________

B. ***Directions:*** First find the weekly deduction for social security. Then multiply it by 52 to get the total deductions for the year. Use 6.65% as the rate. Round answers to the next higher cent.

Wages for Week	Social Security Deduction for Week	Total Contribution for Year
1) $130	________	________
2) $170	________	________
3) $195	________	________
4) $237	________	________
5) $325	________	________
6) $95	________	________
7) $407	________	________
8) $349	________	________

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F.I.C.A. WITHHELD

Wages		Tax to Be Withheld
At Least	But Less Than	
$299.69	$299.90	$19.93
$299.90	$300.11	$19.94
$300.11	$300.32	$19.96
$300.32	$300.53	$19.97
$300.53	$300.74	$19.99
$300.74	$300.95	$20.00
$300.95	$301.16	$20.01
$349.27	$349.48	$23.23
$349.48	$349.69	$23.24

Directions: Use the table above to find how much social security tax will be withheld for each week, every two weeks, or each month. Then multiply by 52, 26, or 12 to find the total that will be withheld for the year.

Wages	Pay Period	Contribution Each Pay Period	Tax Withheld Each Year
1) $300.27	Weekly		
2) $301.12	Biweekly		
3) $349.48	Monthly		
4) $299.90	Biweekly		
5) $300.42	Weekly		
6) $300.27	Monthly		
7) $349.68	Weekly		
8) $299.71	Weekly		
9) $300.85	Biweekly		
10) $301.12	Weekly		

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HOW MUCH IS LEFT TO TAKE HOME?

A. **Personal Deductions.** Find the total weekly personal deductions for each worker. Complete the table.

Name	Union Dues	Contribution to Charity	Medical Insurance	Total
W. Smith	$4.00	$2.00	$6.40	
R. Jones	0	$4.00	$8.50	
D. Johnson	$6.40	$5.75	$3.20	
L. Brown	$3.50	$1.50	0	

B. **Take-Home Pay.** Subtract the total deductions from the gross weekly wages to find the take-home pay for each worker. Use the personal deductions which you found in table A.

	W. Smith	R. Jones	D. Johnson	L. Brown
Regular Weekly Wages	$150	$270	$320	$75
Overtime Pay	$30	$40	0	0
Gross Weekly Wages				
Federal Tax Deduction	$29.10	$53.40	$54.10	$13.40
State Tax Deduction	$3.60	$14.32	$8.26	$1.56
Social Security Deduction	$11.04	$19.01	$19.62	$4.60
Total Tax Deductions				
Total Personal Deductions				
Total Deductions				
Take-Home Pay				

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F.I.C.A. TAXES ADD UP

Year	Maximum Earnings Taxed	F.I.C.A. Rate
1979	$22,900	6.13%
1980	$25,900	6.13%
1981	$29,700	6.65%
1982	$31,800	6.70%
1983	$33,900	6.70%
1984	$36,000	6.70%

Solve these problems. Use the table above for information.

1. George Thomas earned $15,700 in 1979 and $17,200 in 1980. What was his total F.I.C.A. contribution for those two years? ________

2. If Helen McMasters earns $27,940 in 1982, $31,727 in 1983, and $37,124 in 1984, what is her total social security contribution for those three years? ________

3. If Martin Kim's pay is raised from $362.00 to $378.50 per week in September of 1981, what is the increase in his social security deduction per week at that time? ________

4.

<table>
<tr><td colspan="2">THE BAY PRINTING CO.</td><td colspan="2">Regular Salary
$365.00</td><td>Gross Salary
$365.00</td></tr>
<tr><td>Social Security No.
098-765-4321</td><td>Name
Cathleen Hanson</td><td colspan="2">State Tax
$18.92</td><td>Federal Tax
$73.70</td></tr>
<tr><td>Pay Period Ending
12/18/80</td><td>Net Pay</td><td>FICA</td><td>Medical
$5.60</td><td>Contributions
$2.50</td></tr>
</table>

Cathy Hanson made $365.00 per week in 1980. She had payroll deductions of $73.70 for federal tax, $18.92 for state tax, $5.60 for medical insurance, $2.50 for charity, and F.I.C.A. What was her net or take-home pay each week? ________

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FEDERAL INCOME TAX

A. Federal Income Tax Vocabulary

Wages ___
Salary ___
Interest income ___
Dividends ___
Royalties ___
Adjusted gross income ___
Single taxpayer ___
Joint return ___
Spouse ___
Dependent ___
Exemptions ___
Deductions ___
Zero bracket amount ___
Tax withheld ___
Form W-2 ___
Amount refunded to you ___
Balance due ___
Signature ___
Form 1040 ___
Form 1040A ___

B. Finding the Adjusted Gross Income

Add wages, interest income, tips, excess dividends, and royalties.

Wages	Interest	Tips	Excess Dividends	Royalties	Adjusted Gross Income
$17,926	$329.50	$421.00	$92.50	$426.26	___________

C. Deciding Whether to Itemize Deductions

If deductions are less than the zero bracket amount for your filing status, then you should not itemize deductions. You will receive the standard deduction in this case.

D. Finding Tax if a Standard Deduction is Taken and Tax Table A is Used

Fred Smith has wages of $7926, interest income of $426, and tips amounting to $146 from his job. Fred is single, but claims two exemptions because he supports a younger brother. What is Fred's tax?

____

Portion of Tax Table A

If line 34, Form 1040 or line 10, Form 1040A is		And the total number of exemptions claimed is		
Over	But not over	1	2	3
		Your tax is—		
8,400	8,450	890	748	580
8,450	8,500	900	757	590
8,500	8,550	909	767	601
8,550	8,600	919	776	611

E. Getting a Refund or Having a Balance Due

If Fred Smith had $698 withheld from his wages, is he due a refund, or is there a balance due? ___________

How much? ___________

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TAX VOCABULARY

Match the terms on the left with their meanings on the right. Place the matching letter in the space to the left of the number.

___ 1. Joint return
___ 2. Spouse
___ 3. Dependent children
___ 4. Dependent
___ 5. Exemption
___ 6. Wages
___ 7. Interest income
___ 8. Dividends
___ 9. Adjusted gross income
___ 10. Federal income tax withheld
___ 11. Amount refunded to you
___ 12. Balance due
___ 13. Form W-2
___ 14. Signature
___ 15. Zero bracket amount

A. Amount of deduction built into tax table
B. What you still owe
C. A partner in marriage — a person's husband or wife
D. A fixed amount of money which may be deducted for each taxpayer and dependent
E. Money received from owning stocks and bonds
F. Your name written out by you
G. How much you were paid by your employer
H. Husband and wife combine income and file a return together
I. Your children who do not earn their own livings and/or are full-time students
J. Amount to be returned to you because you overpaid
K. Given to you by your employer showing how much tax has been deducted from your pay for the year
L. A person who gets food, clothing, and shelter from you.
M. Money paid on savings, usually from banks
N. Your income including all wages, interests, and dividends
O. How much federal income tax was deducted from your salary during the year

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ADJUSTED GROSS INCOME

A. To find the adjusted gross income add income from interest, tips, dividends, and/or royalties to wages. Find the adjusted gross income in each case below.

	Wages	Interest	Tips	Excess Dividends	Royalties	Adjusted Gross Income
1)	$10,497.00	$87.15	—	—	—	________
2)	$56,926.13	$146.18	—	$326.14	—	________
3)	—	$17.42	$2936.00	—	—	________
4)	$7,432.19	$832.23	—	$3942.00	$826.13	________
5)	—	$546.19	—	—	$17,926.14	________

B.

	Filing Status	Zero Bracket Amount
A.	Married filing joint return	$3,200
B.	Qualifying widow(er) with dependent child	$3,200
C.	Single	$2,200
D.	Unmarried head of household	$2,200
E.	Married filing separately	$1,600

A taxpayer may itemize his or her deductions if they are greater than the taxpayer's zero bracket amount. Tell whether or not these taxpayers may itemize deductions.

		Status	Total Deductions	Itemize Deductions? Yes or No
1.	Frank Porter	C	$1256.43	________
2.	Gail Irwin	A	4932.00	________
3.	Leroy Shaw	E	1424.00	________
4.	Angela Pond	B	1974.73	________
5.	Mary Chang	D	2362.00	________

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FINDING FEDERAL TAX LIABILITY

Below is a portion of Tax Table A. This table can be used by single persons with adjusted gross incomes of $20,000 or less.

If line 34, Form 1040, or line 10, Form 1040 A is:		And the total number of exemptions claimed is:			If line 34, Form 1040, or line 10, Form 1040A is:		And the total number of exemptions claimed is:		
		1	2	3			1	2	3
Over	But not over	Your tax is—			Over	But not over	Your tax is—		
5,800	5,850	419	264	100	8,400	8,450	890	748	580
5,850	5,900	427	273	108	8,450	8,500	900	757	590
5,900	5,950	436	283	116	8,500	8,550	909	767	601
5,950	6,000	444	292	124	8,550	8,600	919	776	611
6,000	6,050	453	302	133	8,600	8,650	928	786	622
6,050	6,100	461	311	141	8,650	8,700	938	795	632
6,100	6,150	470	321	150	8,700	8,750	947	805	643
6,150	6,200	478	330	158	8,750	8,800	957	814	653
6,200	6,250	487	340	167	8,800	8,850	966	824	664
6,250	6,300	495	349	175	8,850	8,900	976	833	674
6,300	6,350	504	359	184	8,900	8,950	985	843	685
6,350	6,400	512	368	192	8,950	9,000	996	852	695

Use the table to determine each person's tax liability.

	Person	Adjusted Gross Income	Exemptions	Tax
1.	John Smith	$8627	1	________
2.	Phillip Jones	$6175	3	________
3.	Mary Brown	$6301	1	________
4.	Betty Bewell	$5929	2	________
5.	Cindy Burch	$8877	3	________
6.	Linda Johnson	$5867	1	________
7.	Carol Menchak	$6245	2	________
8.	Valerie Corelli	$6024	1	________
9.	Todd Brackett	$8975	3	________
10.	Jeff Poulos	$8557	2	________

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PAYING MORE OR GETTING A REFUND?

Below is a portion of Tax Table A. Use it to determine the tax liability or refund, if any, in each problem.

If line 34, Form 1040, or line 10, Form 1040 A is		And the total number of exemptions claimed is			If line 34, Form 1040, or line 10, Form 1040A is		And the total number of exemptions claimed is:		
Over	But not over	1	2	3	Over	But not over	1	2	3
		Your tax is—					Your tax is—		
5,800	5,850	419	264	100	8,400	8,450	890	748	580
5,850	5,900	427	273	108	8,450	8,500	900	757	590
5,900	5,950	436	283	116	8,500	8,550	909	767	601
5,950	6,000	444	292	124	8,550	8,600	919	776	611
6,000	6,050	453	302	133	8,600	8,650	928	786	622
6,050	6,100	461	311	141	8,650	8,700	938	795	632
6,100	6,150	470	321	150	8,700	8,750	947	805	643
6,150	6,200	478	330	158	8,750	8,800	957	814	653
6,200	6,250	487	340	167	8,800	8,850	966	824	664
6,250	6,300	495	349	175	8,850	8,900	976	833	674
6,300	6,350	504	359	184	8,900	8,950	985	843	685
6,350	6,400	512	368	192	8,950	9,000	996	852	695

1. John Mayor's adjusted gross income is $8650 for the past year. During the year he had $1019.25 withheld from his salary. He can claim only one exemption. Will he have to pay more taxes? ________

   Will he get a refund? ________

   How much money does he pay or get refunded? ________

2. Ernest Phillips is over 65, so he gets two exemptions. His adjusted gross income was $6312. He had $340 withheld. Will he have to pay more taxes? ________

   Will he get a refund? ________

   How much money does he pay or get refunded? ________

3. Marilyn Johns's adjusted gross income is $5900 for the past year. During the year, she had $198 withheld from her salary. She can claim two exemptions. Will she have to pay more taxes? ________

   Will she get a refund? ________

   How much money does she pay or get refunded? ________

4. Jean Brown had wages of $8680 and earned tips amounting to $226 during the year. She had $903 withheld from her wages. She claims one exemption. Will she have to pay more taxes? ________

   Will she get a refund? ________

   How much money does she pay or get refunded? ________

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ITEMIZING DEDUCTIONS

A. Basic Formula for Figuring Tax If You Itemize Deductions and Use a Schedule

Adjusted gross income
- Excess itemized deductions
- Exemptions
= Taxable income

Find the tax based on filing status and taxable income from the tax schedule.

B. Finding Taxable Income

Income:	
Wages	$24,346.00
Interest income	361.14
Dividends after exclusion	146.19
Adjusted gross income	________
Deductions:	
Medical and dental	946.00
Taxes	713.00
Interest expenses	651.00
Contributions	518.00
Total	________
Zero bracket amount	− $2,200.00
Excess itemized deductions	________
Exemptions: 2 (× $750)	________
Adjusted gross income	________
Excess itemized deductions	− ________
	________
Exemptions	− ________
Taxable income	________

C. Using a Tax Schedule →

What is the tax if the taxable income is $6416?

$660 + 19% of $216

= ________

Over—	But not over—	Tax is	of the amount over—
Not over $2,200		—0-	
$2,200	$3,200	14%	$2,200
$3,200	$4,200	$140+16%	$3,200
$4,200	$6,200	$300+18%	$4,200
$6,200	$8,200	$660+19%	$6,200
$8,200	$10,200	$1,040+22%	$8,200
$10,200	$12,200	$1,480+23%	$10,200
$12,200	$14,200	$1,940+25%	$12,200

D. Are you due a refund, or is there a balance due?

1) If you had $6005 withheld for federal taxes and owe $8007, what is your balance due? ________

2) If you had $1926 withheld in federal taxes and owe $1742, you ________________

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FINDING DEDUCTIONS

Filing Status	Zero Bracket Amount
Married filing joint return	$3,200
Qualifying widow(er) with dependent child	$3,200
Single	$2,200
Unmarried head of household	$2,200
Married filing separately	$1,600

Directions: For each of the following, find the total deductions. Then decide whether or not the taxpayer(s) should itemize deductions. Use the table above.

1) William and Mildred Dole, a married couple filing jointly, have the following deductions:

Medical and dental	$237
Taxes	823
Interest expenses	642
Contributions	400
Miscellaneous	47

Total deductions ________

Should they itemize? ________

2) Sara Forthright, a widow, has the following deductions:

Medical and dental	$856
Taxes	1026
Interest expenses	978
Loss	78
Contributions	796

Total deductions ________

Should she itemize? ________

---

3) Robert Moore is married and filing a separate return. His deductions are:

Medical and dental	$179
Taxes	736
Interest expenses	94
Contributions	174
Miscellaneous	83

Total deductions ________

Should he itemize? ________

4) Janet Torres, an unmarried head of a household, has the following deductions:

Medical and dental	$1379
Taxes	726
Interest expenses	379
Contributions	523

Total deductions ________

Should she itemize? ________

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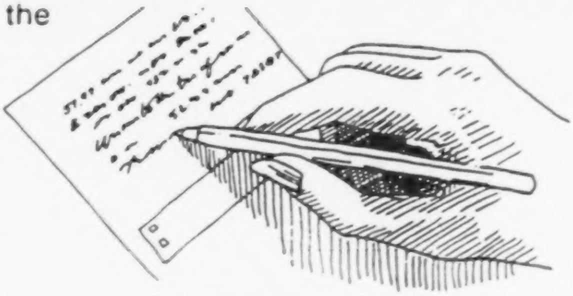
FINDING TAXABLE INCOME

Directions: Find the adjusted gross income by adding wages, dividends after exclusion, and interest income. From the adjusted gross income subtract the excess itemized deductions and the number of exemptions multiplied by $750. The result is the taxable income. Fill in the blanks for these three examples.

1. *Income:*

Wages	$24,752
Dividends after exclusion	27
Adjusted gross income	______
Deductions:	
Taxes	426
Contributions	1450
Total	______
Zero bracket amount	– 1,600
Excess itemized deductions	______
Exemptions: 1 (× $750)	______



Adjusted gross income	______
Excess itemized deductions	– ______
	______
Exemptions	– ______
Taxable income	______

---

2. *Income:*

Wages	$39,126
Interest income	748
Adjusted gross income	______
Deductions:	
Medical and dental	1,426
Taxes	782
Interest expenses	691
Contributions	356
Total	______
Zero bracket amount	– 2,200
Excess itemized deductions	______
Exemptions: 2 (× $750)	______

Adjusted gross income	______
Excess itemized deductions	– ______
	______
Exemptions	– ______
Taxable income	______

3. *Income:*

Wages	$43,926
Interest income	923
Dividends after exclusion	279
Adjusted gross income	______
Deductions:	
Medical and dental	342
Taxes	1,423
Interest expenses	1,827
Contributions	793
Loss not covered by insurance	1,283
Miscellaneous	413
Total	______
Zero bracket amount	– 3,200
Excess itemized deductions	______
Exemptions: 4 (× $750)	______

Adjusted gross income	______
Excess itemized deductions	– ______
	______
Exemptions	– ______
Taxable income	______

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USING SCHEDULES TO DETERMINE TAXES

A. For Single Taxpayer with Taxable Income

Over—	*But not over—*	*Tax is*	*of the amount over—*
$20,200	$22,200	$4,510+36%	$20,200
$22,200	$24,200	$5,230+38%	$22,200
$24,200	$28,200	$5,990+40%	$24,200
$28,200	$34,200	$7,590+45%	$28,200
$34,200	$40,200	$10,290+50%	$34,200
$40,200	$46,200	$13,290+55%	$40,200
$46,200	$52,200	$16,590+60%	$46,200
$52,200	$62,200	$20,190+62%	$52,200
$62,200	$72,200	$26,390+64%	$62,200
$72,200	$82,200	$32,790+66%	$72,200
$82,200	$92,200	$39,390+68%	$82,200
$92,200	$102,200	$46,190+69%	$92,200

B. For Married Taxpayers Filing Joint Return with Taxable Income

Over—	*But not over—*	*Tax is*	*of the amount over—*
$39,200	$43,200	$10,340+45%	$39,200
$43,200	$47,200	$12,140+48%	$43,200
$47,200	$55,200	$14,060+50%	$47,200
$55,200	$67,200	$18,060+53%	$55,200
$67,200	$79,200	$24,420+55%	$67,200
$79,200	$91,200	$31,020+58%	$79,200
$91,200	$103,200	$37,980+60%	$91,200
$103,200	$123,200	$45,180+62%	$103,200
$123,200	$143,200	$57,580+64%	$123,200
$143,200	$163,200	$70,380+66%	$143,200
$163,200	$183,200	$83,580+68%	$163,200
$183,200	$203,200	$97,180+69%	$183,200

C. For Married Taxpayer Filing Separate Return with Taxable Income

Over—	*But not over—*	*Tax is*	*of the amount over—*
$19,600	$21,600	$5,170+45%	$19,600
$21,600	$23,600	$6,070+48%	$21,600
$23,600	$27,600	$7,030+50%	$23,600
$27,600	$33,600	$9,030+53%	$27,600
$33,600	$39,600	$12,210+55%	$33,600
$39,600	$45,600	$15,510+58%	$39,600
$45,600	$51,600	$18,990+60%	$45,600
$51,600	$61,500	$22,590+62%	$51,600
$61,600	$71,600	$28,790+64%	$61,600
$71,600	$81,600	$35,190+66%	$71,600
$81,600	$91,600	$41,790+68%	$81,600

D. For Unmarried Head of Household with Taxable Income

Over—	*But not over—*	*Tax is*	*of the amount over—*
$18,200	$20,200	$3,450+31%	$18,200
$20,200	$22,200	$4,160+32%	$20,200
$22,200	$24,200	$4,800+35%	$22,200
$24,200	$26,200	$5,500+36%	$24,200
$26,200	$28,200	$6,220+38%	$26,200
$28,200	$30,200	$6,980+41%	$28,200
$30,200	$34,200	$7,800+42%	$30,200
$34,200	$38,200	$9,480+45%	$34,200
$38,200	$40,200	$11,280+48%	$38,200
$40,200	$42,200	$12,240+51%	$40,200
$42,200	$46,200	$13,260+52%	$42,200
$46,100	$52,200	$15,340+55%	$46,200
$52,200	$54,200	$18,640+56%	$52,200

Directions: Find the taxable income for each person below. Then use the correct schedule to determine tax liability.

Person Filing	Adjusted Gross Income	Excess Itemized Deductions	Exemptions	Taxable Income	Tax Liability
A	$39,600	$3,200	$750	________	________
B	53,240	3,800	1,500	________	________
C	47,650	4,800	3,000	________	________
D	29,400	2,730	750	________	________

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GETTING MONEY BACK OR PAYING MORE?

A. For Single Taxpayer with Taxable Income

Over—	*But not over—*	*Tax is*	*of the amount over—*
$20,200	$22,200	$4,510+36%	$20,200
$22,200	$24,200	$5,230+38%	$22,200
$24,200	$28,200	$5,990+40%	$24,200
$28,200	$34,200	$7,590+45%	$28,200
$34,200	$40,200	$10,290+50%	$34,200
$40,200	$46,200	$13,290+55%	$40,200
$46,200	$52,200	$16,590+60%	$46,200
$52,200	$62,200	$20,190+62%	$52,200
$62,200	$72,200	$26,390+64%	$62,200
$72,200	$82,200	$32,790+66%	$72,200
$82,200	$92,200	$39,390+68%	$82,200
$92,200	$102,200	$46,190+69%	$92,200

B. For Married Taxpayers Filing Joint Return with Taxable Income

Over—	*But not over—*	*Tax is*	*of the amount over—*
$39,200	$43,200	$10,340+45%	$39,200
$43,200	$47,200	$12,140+48%	$43,200
$47,200	$55,200	$14,060+50%	$47,200
$55,200	$67,200	$18,060+53%	$55,200
$67,200	$79,200	$24,420+55%	$67,200
$79,200	$91,200	$31,020+58%	$79,200
$91,200	$103,200	$37,980+60%	$91,200
$103,200	$123,200	$45,180+62%	$103,200
$123,200	$143,200	$57,580+64%	$123,200
$143,200	$163,200	$70,380+66%	$143,200
$163,200	$183,200	$83,580+68%	$163,200
$183,200	$203,200	$97,180+69%	$183,200

Use the schedules above to help solve these problems:

1. George Simmons, who is single, had earnings of $32,320 and interest income of $174 last year. He claimed one exemption. He had excess itemized deductions of $2570. If he had $8113.54 in federal taxes withheld from his earnings during the year, is he due a refund or is a balance due? ______________

   How much does he pay or get refunded? ______________

2. Tom and Mary Smith are married and filing a joint return. Their wages totaled $54,926. They had dividends after exclusion of $426, and interest income of $692. They are able to claim four exemptions. They had excess itemized deductions of $6926. They had $13,337.40 withheld in federal taxes during the year. Are they due a refund or do they have a balance due? ______________

   How much do they have to pay or get refunded? ______________

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ANSWERS

Page 5:

B 1) Social Security
2) Income
3) Property
4) Sales
5) Estate

C 1) 264
2) $667.09

D 2) 401.2
3) .0412

E 2) 25.9299

F 1) 32.15
2) $247.47

G 1) .372
2) .004
3) .07

H 1) 17,204.33
2) $.72

Page 6:

A 1) 1,606
2) 4,732
3) 2,391
4) 1,036
5) 452
6) 475
7) 7,634
8) 855

B 1) 200.94
2) 493.98
3) $4,093.27
4) $199.57
5) 901.90
6) $833.85
7) 2,063.98

Page 7:

A 1) .0326
2) 073
3) 2.371
4) .061
5) .0827
6) 200

B 1) 47
2) .0613
3) 423
4) .0585
5) .472
6) .515

C 1) .030037
2) 2.028
3) 1790.3930
4) 284.4664
5) 80.00
6) 1931.6440
7) .020976
8) 6.12

Page 8:

A 1) 426.42
2) .61
3) $126.57
4) 950
5) $62.81
6) 1,431.10

B 1) 21.3
2) 4.5888
3) 10.255
4) $2.8416
5) 25.7999
6) $13.0568

C 1) 220.46
2) 41.97
3) $21,084.48
4) $305.02
5) 42,130
6) 89.93
7) $159.35
8) $38,024.48

Page 9:

A 1) 7,960
2) $921.86
3) $703.43
4) $90.08

B 1) .0462
2) 058
3) 3.000
4) .0294

C 1) .02808
2) 1841.4375
3) 120
4) 3092.2898

D 1) 31.47
2) $826.52

E 1) 13,698.3
2) $1.18

Page 10:

B 1) $13.58
2) $2.94
$6.23
$ .32
$6.55

C 1) Sales tax: $.21 Total: $3.66

	Sales Tax	**Total Price**
2) A.	$49.84	$1,337.34
B.	$128.60	$3,396.35

D. $52.72

Page 11:

1) Cost of Items: $13.47
Tax: .68
Total Cost: $14.15

2) Cost of Items: $5.04
Tax: .26
Total Cost: $5.30

3) Cost of Items: $14.23
Tax: .72
Total Cost: $14.95

4) Cost of Items: $5.74
Tax: .29
Total Cost: $6.03

5) Cost of Items: $10.38
Tax: .52
Total Cost: $10.90

Page 12:

Ed and Mike's Auto Supplies
Sold to *T. Jones*
Date *12/4*

ITEMS		
1 carburetor	$55	96
1 gasket	1	39
Subtotal	57	34
4% Sales Tax	2	30
Total	$59	64

UPTOWN VARIETY
Customer *Mrs. Belster*
Date *11/1*

ITEMS		
10 bows @ .$13	$1	3
2 boxes candles @ $.49		98
3 rolls wrapping paper @ $.95	2	
Subtotal	5	13
5% Tax		26
Total	$5	

Snyder's Drugs
OPEN 24 HOURS FOR PRESCRIPTIONS
12/18 19 _

ITEMS		
2 hair brushes @ $1.75	$3	50
2 cream rinse @ $2.49	4	98
3 boxes pins @ $.43	1	29
Subtotal	9	77
Sales Tax 6%		59
Total	$10	36

EASTSIDE HARDWARE
We fix bad breaks!
Sold by *Tom*
Sold to *S. Smith*

ITEMS		
2 lbs. nails @ $.89	$1	7
4 boxes washers @ $.53	2	1
3 screwdrivers @ $1.98	5	9
Subtotal	9	8
3% Sales Tax		3
Total	$10	14

ANSWERS, continued

Page 21:

A.

Actual Value of Land	Actual Value of House	Total Property Value	Total Assessed Value
$7,900	$27,300	$35,200	$15,840
$4,200	$19,340	$23,540	$10,593
$9,960	$57,420	$67,380	$30,321
$15,260	$118,140	$133,400	$60,030

B.

City	Actual Value of Land	Actual Value of House	Total Property Value	Rate	Total Assessed Value
Stoneville	$6 400	$27 900	$34,300	46%	$15,778.00
Largemont	$7 920	$43 500	$51,420	42%	$21,596.40
Fordleigh	$10 480	$67,240	$77,700	38%	$29,526.00
Stagsmore	$12 400	$76 580	$88,980	48%	$42,710.40
Centerview	$4 240	$22 150	$26,390	50%	$13,195.00

Page 22:

		Decimal	Property Tax
A.	1)	.0415	$ 286.35
	2)	.0374	$ 699.38
	3)	.0546	$2,989.35
	4)	.029	$2,550.26
B.	1)	.0415	$ 286.35
	2)	.043	$ 726.70
	3)	.0395	$2,757.10
	4)	.029	$3,393.00
C.	1)	.0415	$ 286.35
	2)	.0367	$ 968.88
	3)	.0284	$2,070.36

Page 23:

A. 1) .01456
2) .01557

B. 1) .0287
2) .026445

C. 1) .019505
2) .019228

D. 1) .01421
2) .013104

E. 1) .015355
2) .015416

F. 1) .012054
2) .013338

Page 24:

1) $871.25
2) $711.90
3) $1,632.00
4) $1,359.60
5) $1,202.50

Page 25:

A. Some of the deductions withheld are federal and state taxes, social security, union dues, medical insurance, and contributions. (There are other possible answers.)

B. If Tom Jones makes a biweekly salary of $379, then his F.I.C.A. tax for a two-week period is 6.65% of $379, or $25.21. His total F.I.C.A. tax for the year is 26 × $25.21, or $655.46.

C. Net pay: $628.35
F.I.C.A.: $66.92

Page 26:

A. 1) $3.33
2) $9.98
3) $13.30
4) $26.60
5) $11.84
6) $16.90
7) $24.41
8) $9.58
9) $13.50

B. 1) $8.65 $449.80
2) $11.31 $588.12
3) $12.97 $674.44
4) $15.76 $819.52
5) $21.62 $1,124.24
6) $6.32 $328.64
7) $27.07 $1,407.64
8) $23.21 $1,206.92

Page 27:

	Contribution Each Pay Period	Tax Withheld Each Year
1)	$19.96	$1,037.92
2)	$20.01	$ 520.26
3)	$23.24	$ 278.88
4)	$19.94	$ 518.44
5)	$19.97	$1,038.44
6)	$19.96	$ 239.52
7)	$23.24	$1,208.48
8)	$19.93	$1,036.36
9)	$20.00	$ 520.00
10)	$20.01	$1,040.52

Page 28:

A.

Name	Union Dues	Contribution to Charity	Medical Insurance	Total
W. Smith	$4.00	$2.00	$6.40	$12.40
R. Jones	0	$4.00	$8.50	$12.50
D. Johnson	$6.40	$5.75	$3.20	$15.35
L. Brown	$3.50	$1.50	0	$ 5.00

B.

	W. Smith	R. Jones	D. Johnson	L. Brown
Regular Weekly Wages	$150	$270	$320	$75
Overtime Pay	$30	$40	0	0
Gross Weekly Wages	$180	$310	$320	$75
Federal Tax Deduction	$29.10	$53.40	$54.10	$13.40
State Tax Deduction	$3.60	$14.32	$8.26	$1.56
Social Security Deduction	$11.04	$19.01	$19.62	$4.60
Total Tax Deductions	$43.74	$86.73	$81.98	$19.56
Total Personal Deductions	$12.40	$12.50	$15.35	$5.00
Total Deductions	$56.14	$99.23	$97.33	$24.56
Take-Home Pay	$123.86	$210.77	$222.67	$50.44

Page 29:

1) $2,016.77
2) $6,409.69
3) $1.10
4) Net pay: $241.90
F.I.C.A.: $22.38
Take-home pay each week: $241.90

1989 Form W-4

Department of the Treasury
Internal Revenue Service

Purpose. Complete Form W-4 so that your employer can withhold the correct amount of Federal income tax from your pay

Exemption From Withholding. Read line 6 of the certificate below to see if you can claim exempt status. If exempt, only complete the certificate, but do not complete lines 4 and 5. No Federal income tax will be withheld from your pay

Basic Instructions. Employees who are not exempt should complete the Personal Allowances Worksheet. Additional worksheets are provided on page 2 for employees to adjust their withholding allowances based on itemized deductions, adjustments to income, or two-earner/two-job situations. Complete all worksheets that apply to your situation. The worksheets will help you figure the number of withholding allowances you are entitled to claim. However, you may claim fewer allowances than this

Head of Household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals

Nonwage Income. If you have a large amount of nonwage income, such as interest or dividends, you should consider making estimated tax payments using Form 1040-ES. Otherwise, you may find that you owe additional tax at the end of the year

Two-Earner/Two-Jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. This total should be divided among all jobs. Your withholding will usually be most accurate when all allowances are claimed on the W-4 filed for the highest paying job and zero allowances are claimed for the others

Advance Earned Income Credit. If you are eligible for this credit, you can receive it added to your paycheck throughout the year. For details, obtain Form W-5 from your employer

Check Your Withholding. After your W-4 takes effect, you can use **Publication 919**, Is My Withholding Correct for 1989?, to see how the dollar amount you are having withheld compares to your estimated total annual tax. Call 1-800-424-3676 (in Hawaii and Alaska, check your local telephone directory) to obtain this publication

Personal Allowances Worksheet

A Enter "1" for **yourself** if no one else can claim you as a dependent . . . . **A** ______

B Enter "1" if { 1. You are single and have only one job, or
2. You are married, have only one job, and your spouse does not work; or
3. Your wages from a second job or your spouse's wages (or the total of both) are $2,500 or less } **B** ______

C Enter "1" for your **spouse.** But, you may choose to enter "0" if you are married and have either a working spouse or more than one job (this may help you avoid having too little tax withheld) **C** ______

D Enter number of **dependents** (other than your spouse or yourself) whom you will claim on your tax return **D** ______

E Enter "1" if you will file as a **head of household** on your tax return (see conditions under "Head of Household," above) **E** ______

F Enter "1" if you have at least **$1,500** of **child or dependent care expenses** for which you plan to claim a credit **F** ______

G Add lines A through F and enter total here ▶ **G** ______

For accuracy, do all worksheets that apply

- If you plan to **itemize or claim adjustments to income** and want to reduce your withholding, turn to the Deductions and Adjustments Worksheet on page 2
- If you are **single** and have **more than one job** and your combined earnings from all jobs exceed $25,000 OR if you are **married** and have a **working spouse or more than one job,** and the combined earnings from all jobs exceed $40,000, then turn to the Two-Earner/Two-Job Worksheet on page 2 if you want to avoid having too little tax withheld
- If **neither** of the above situations applies to you, **stop here** and enter the number from line G on line 4 of Form W-4 below

Cut here and give the certificate to your employer. Keep the top portion for your records.

Form **W-4**
Department of the Treasury
Internal Revenue Service

Employee's Withholding Allowance Certificate

▶ **For Privacy Act and Paperwork Reduction Act Notice, see reverse.**

OMB No. 1545-0010
1989

1 Type or print your first name and middle initial	Last name	2 Your social security number
Home address (number and street or rural route)	3 Marital Status	☐ Single ☐ Married ☐ Married, but withhold at higher Single rate **Note:** *If married, but legally separated, or spouse is a nonresident alien, check the Single box*
City or town, state, and ZIP code		

4 Total number of allowances you are claiming (from line G above or from the Worksheets on back if they apply) **4** ______

5 Additional amount, if any, you want deducted from each pay **5** $ ______

6 I claim exemption from withholding and I certify that I meet **ALL** of the following conditions for exemption

- Last year I had a right to a refund of **ALL** Federal income tax withheld because I had **NO** tax liability, **AND**
- This year I expect a refund of **ALL** Federal income tax withheld because I expect to have **NO** tax liability, **AND**
- This year if my income exceeds $500 and includes nonwage income, another person cannot claim me as a dependent

If you meet all of the above conditions, enter the year effective and "EXEMPT" here ▶ **6** 19 ______

7 Are you a full-time student? *(**Note:** Full-time students are not automatically exempt.)* **7** ☐ **Yes** ☐ **No**

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status

Employee's signature ▶ **Date ▶** , 198

8 Employer's name and address (**Employer:** Complete 8 and 10 **only if sending to IRS**)	**9** Office code (optional)	**10** Employer identification number

Deductions and Adjustments Worksheet

Note: *Use this worksheet only if you plan to itemize deductions or claim adjustments to income on your 1989 tax return.*

1 Enter an estimate of your 1989 itemized deductions. These include: qualifying home mortgage interest, 20% of personal interest, charitable contributions, state and local taxes (but not sales taxes), medical expenses in excess of 7.5% of your income, and miscellaneous deductions (most miscellaneous deductions are now deductible only in excess of 2% of your income) . . . 1 $______

2 Enter: $5,200 if married filing jointly or qualifying widow(er); $4,550 if head of household; $3,100 if single; $2,600 if married filing separately . . . 2 $______

3 **Subtract** line 2 from line 1. If line 2 is greater than line 1, enter zero . . . 3 $______

4 Enter an estimate of your 1989 adjustments to income. These include alimony paid and deductible IRA contributions . . . 4 $______

5 **Add** lines 3 and 4 and enter the total . . . 5 $______

6 Enter an estimate of your 1989 nonwage income (such as dividends or interest income) . . . 6 $______

7 **Subtract** line 6 from line 5. Enter the result, but not less than zero . . . 7 $______

8 **Divide** the amount on line 7 by $2,000 and enter the result here. Drop any fraction . . . 8 ______

9 Enter the number from Personal Allowances Worksheet, line G, on page 1 . . . 9 ______

10 **Add** lines 8 and 9 and enter the total here. If you plan to use the Two-Earner/Two-Job Worksheet, also enter the total on line 1, below. Otherwise, **stop here** and enter this total on Form W-4, line 4 on page 1 . . . 10 ______

Two-Earner/Two-Job Worksheet

Note: *Use this worksheet only if the instructions at line G on page 1 direct you here.*

1 Enter the number from line G on page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet) . . . 1 ______

2 Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here . . . 2 ______

3 If line 1 is **GREATER THAN OR EQUAL TO** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "0") and on Form W-4, line 4, on page 1. **DO NOT** use the rest of this worksheet . . . 3 ______

Note: *If line 1 is **LESS THAN** line 2, enter "0" on Form W-4, line 4, on page 1. Complete lines 4–9 to calculate the additional dollar withholding necessary to avoid a year-end tax bill.*

4 Enter the number from line 2 of this worksheet . . . 4 ______

5 Enter the number from line 1 of this worksheet . . . 5 ______

6 **Subtract** line 5 from line 4 . . . 6 ______

7 Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here . . . 7 $______

8 **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding amount needed . . . 8 $______

9 Divide line 8 by the number of pay periods each year. (For example, divide by 26 if you are paid every other week.) Enter the result here and on Form W-4, line 5, page 1. This is the additional amount to be withheld from each paycheck . . . 9 $______

Table 1: Two-Earner/Two-Job Worksheet

Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above
0 - $4,000	0	0 - $4,000	0
4,001 - 8,000	1	4,001 - 8,000	1
8,001 - 18,000	2	8,001 - 13,000	2
18,001 - 21,000	3	13,001 - 15,000	3
21,001 - 23,000	4	15,001 - 19,000	4
23,001 - 25,000	5	19,001 and over	5
25,001 - 27,000	6		
27,001 - 32,000	7		
32,001 - 38,000	8		
38,001 - 42,000	9		
42,001 and over	10		

Table 2: Two-Earner/Two-Job Worksheet

Married Filing Jointly		All Others	
If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
0 - $40,000	$300	0 - $23,000	$300
40,001 - 84,000	560	23,001 - 50,000	560
84,001 and over	660	50,001 and over	660

Privacy Act and Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We may give the information to the Department of Justice for civil or criminal litigation and to cities, states, and the District of Columbia for use in administering their tax laws. You are required to give this information to your employer.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping** 46 mins., **Learning about the law or the form** 10 mins., **Preparing the form** 70 mins. If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, TR:FP; or the **Office of Management and Budget**, Paperwork Reduction Project, Washington, DC 20503.

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FACULTY STUDENT ASSOCIATION

STATE UNIVERSITY COLLEGE
AT BROCKPORT, INC.
BROCKPORT, NEW YORK 14420

123-45-6789
Payroll, Paula

STATEMENT OF EARNINGS AND DEDUCTIONS

PERIOD EARNINGS	HOURS	RATE	AMOUNT	DESCRIPTION	PERIOD AMOUNT	YEAR TO DATE AMOUNT
Regular Pay	80.00	6.55	524.00	--Gross	524.00	
				Federal Inco	64.03	
				Federal FICA	32.49	
				Medicare Wit	7.60	
				NY State Inco	14.71	
				NY SDI	1.20	
				Medical-S	53.39	
				Vision-S	.69	
				Union Dues	6.80	
				Brockprt Cre	50.00	
				Union Pensio	10.48	
Total Gross	80.00		524.00	*Deductions	241.39	******Net 282.61

DETACH STATEMENT BEFORE DEPOSITING

FACULTY STUDENT ASSOCIATION

STATE UNIVERSITY COLLEGE
AT BROCKPORT, INC.
BROCKPORT, NEW YORK 14420

PAYROLL ACCOUNT

LINCOLN FIRST BANK OF ROCH
BROCKPORT OFFICE, BKPT, NY

CHECK NO. 087852

$282.61

PAY

TO THE ORDER OF:

VOID

86

⑈087852⑈ ⑆022300173⑆ 043 120 6⑈

97615

TO REORDER CALL FormsTronics Inc (800) 367-6123 OR FORM 123

COMPETENCY D

FSA

Fill in the blanks with the words listed on the wordsearch.

1. Any employee wishing to exercise his/her displacement rights must notify the employer in writing.

2. A laid-off employee's obligation is to provide the employer with a current mailing address to which the employer can send the notice to recall.

3. An employer shall not encumber all job responsibilities exclusively on the subordinate.

4. The Union may appoint one steward for each shift who will act for and on behalf of the employees represented.

5. Part-time employment is not exceeding twenty-five hours per week.

6. Once put on a seniority list, all vacation time earned will be retroactive from start of employment.

7. The employer shall provide disability benefits to employees to the extent required by law.

8. An employee is entitled to utilize sick leave hours for full sick leave pay if the employee has sufficient hours in their sick leave bank.

9. Each employee with seniority may draw on his/her accumulated sick leave hours in hourly segments.

10. Additional increments for step placement will be received on the employee's anniversary of hire as they complete three (3), five (5), and seven (7) years of service.

11. A written notice of disciplinary demotion shall be served simultaneous to the employee and the CSEA Union President.

12. Each job position has qualifications that must be met to obtain that position.

13. The Union is the collective bargaining agent for all of its eligible employees.

14. The Union is recognized by the employer as the sole and exclusion collective bargaining agent.

15. In the event that any differences shall arise between any employee and the employer, such differences shall be settled by following the grievance procedure.

16. Seniority shall be lost if an employee fails to return to work after a layoff when notified.

17. If a full-time employee accepts a layoff, the employee shall be eligible to apply for and receive unemployment benefits in accordance with applicable law.

18. Union membership will not discriminade against employees.

19. Seniority shall continue and not be broken when an employee shall be on sick leave or layoff.

20. Blue Cross/Blue Shield and Blue Million insurance include the $5 co-pay prescription drug rider.

21. Employees who have been employed for a period of six (6) months or longer shall not receive a disciplinary demotion without just cause.

22. Twelve month employees shall be entitled to five (5) personal days off in the contract year.

23. The accrual of vacation time begins after seniority is obtained.

24. When an employee presents danger to the employer or his fellow employees, the employee may be suspended and the serving of the notice shall be waived for a period of two (2) business days.

25. The ability to use seniority to acquire a position is called bumping rights.

Key

COMPETENCY D

DIRECTIONS: Find the words listed below in the crossword puzzle. The words will be either horizontal or vertical.

```
S T E W A R D F G H T C Y C O P A Y C U Y T R F U J O K K M E
G H J A S F R H M L Z Q S O B L I G A T I O N B G D E E R F N
B H J I X L O Y F D A Q F L Z D F H I D I S P L A C E M E N T
A S D V B K J G T I R E W L S F R T Y U J K L F S S X E R G I
N B F E F R Y W W S E T J E X C L U S I V E J Y E R C I A B T
M G R D A Z X L P C R D S C S F R S X R E S F T N D E G J C L
A C C R U A L I D R D N O T I F I E D D T J K Y I Y E T U J E
C F H Y J M D N F I G Y Y I K G F S R E C X A E O S D Q Z D D
C D R Y K R B C Z M A S C V B G F D S X C G T F R F I N J Y E
U D F G Y K B R V I D G J E U K O G D S N M H F I B N F H J M
M F G H T S F E S N H B F B U M P I N G R I G H T S G D G B O
U B F D G K Y M F A F H N A G Y G J L J F G R W Y S D G B H T
L F H Y J M G E C T F B G R G T Y T S U F F I C I E N T B V I
A C C O R D A N C E F G H G F H T D C B M K B V F L O H G F O
T A D C X Z W T R G H N B A G H Q U A L I F I C A T I O N S N
E F B H F D S S D Z M H G I G V G R N U K A Q W A E D S X F N
D D I S A B I L I T Y B E N E F I T S M J Y G D S E G H Y J L
F G H J Y J N D S D W Q A I L I Y N G A S D E F S F R D V D K
R E T R O A C T I V E F G N F G S I M U L T A N E O U S L Y N
E N C U M B E R H J T H J G R I E V A N C E D G T J T N J F D
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EXCLUSIVE
STEWARD
GRIEVANCE
ENCUMBER
NOTIFIED
OBLIGATION
ACCORDANCE
DISPLACEMENT
QUALIFICATIONS
BUMPING RIGHTS
SIMULTANEOUSLY
SUFFICIENT

ENTITLED
COLLECTIVE BARGAINING
ACCUMULATED
WAIVED
INCREMENTS
ACCRUAL
DISABILITY BENEFITS
DISCRIMINATE
SENIORITY
EXCEEDING
CO-PAY
DEMOTION

RETROACTIVE

key

COMPETENCY D

FSA

Use the words listed above each group to match with the descriptions.

2 **Contract Year** 1 **Fiscal Year** 3 **Calendar Year**

1. A year based on finances of a business.
2. A year based on a personal union contract.
3. A year that is a universal record of keeping months.

---

2 **Displacement** 1 **Transfer**

1. Promotions or changes from one job classification to another.
2. Termination of a job in accordance with seniority.

---

1 **Discharge** 2 **Layoff**

1. Permanent release of job.
2. Temporary job loss.

---

1 **Union Sponsored** 2 **Employer Sponsored**

1. Those activities such as meetings, conferences, workshops, or seminars directed by the Union.
2. Activities for the employee that the employer wishes to organize such as meetings, seminars, or conventions.

---

1 **Acquiring Seniority** 2 **Retaining Seniority**

1. After the 720 hour probationary period, an employee would start and continue to gain a certain status.
2. Maintain correct procedures for days off, layoff notification, remains gainfully employed, and refraining from conduct which would give cause to be discharged.

COMPETENCY D

FSA

Use the words listed above each group to match with the descriptions.

____Contract Year **____Fiscal Year** **____Calendar Year**

1. A year based on finances of a business.
2. A year based on a personal union contract.
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COMPETENCY D

FSA

Fill in the blanks with the words listed on the wordsearch.

1. Any employee wishing to exercise his/her _______________ _______________ must notify the employer in writing.

2. A laid-off employee's _______________ is to provide the employer with a current mailing address to which the employer can send the notice to recall.

3. An employer shall not _______________ all job responsibilities exclusively on the subordinate.

4. The Union may appoint one _______________ for each shift who will act for and on behalf of the employees represented.

5. Part-time employment is not _______________ twenty-five hours per week.

6. Once put on a seniority list, all vacation time earned will be _______________ from start of employment.

7. The employer shall provide _______________ _______________ to employees to the extent required by law.

8. An employee is entitled to utilize sick leave hours for full sick leave pay if the employee has _______________ hours in their sick leave bank.

9. Each employee with seniority may draw on his/her _______________ sick leave hours in hourly segments.

10. Additional _______________ for step placement will be received on the employee's anniversary of hire as they complete three (3), five (5), and seven (7) years of service.

11. A written notice of disciplinary demotion shall be served _______________ to the employee and the CSEA Union President.

12. Each job position has _______________ that must be met to obtain that position.

13. The Union is the _______________ _______________ agent for all of its eligible employees.

14. The Union is recognized by the employer as the sole and ____________________ collective bargaining agent.

15. In the event that any differences shall arise between any employee and the employer, such differences shall be settled by following the _______________ procedure.

16. Seniority shall be lost if an employee fails to return to work after a layoff when ______________.

17. If a full-time employee accepts a layoff, the employee shall be eligible to apply for and receive unemployment benefits in ________________ with applicable law.

18. Union membership will not ______________ against employees.

19. ________________ shall continue and not be broken when an employee shall be on sick leave or layoff.

20. Blue Cross/Blue Shield and Blue Million insurance include the $5 ___________ prescription drug rider.

21. Employees who have been employed for a period of six (6) months or longer shall not receive a disciplinary ______________ without just cause.

22. Twelve month employees shall be _____________ to five (5) personal days off in the contract year.

23. The ____________ of vacation time begins after seniority is obtained.

24. When an employee presents danger to the employer or his fellow employees, the employee may be suspended and the serving of the notice shall be _____________ for a period of two (2) business days.

25. The ability to use seniority to acquire a position is called _________________ _________________.

COMPETENCY D

DIRECTIONS: Find the words listed below in the crossword puzzle. The words will be either horizontal or vertical.

```
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B H J I X L O Y F D A Q F L Z D F H I D I S P L A C E M E N T
A S D V B K J G T I R E W L S F R T Y U J K L F S S X E R G I
N B F E F R Y W W S E T J E X C L U S I V E J Y E R C I A B T
M G R D A Z X L P C R D S C S F R S X R E S F T N D E G J C L
A C C R U A L I D R D N O T I F I E D D T J K Y I Y E T U J E
C F H Y J M D N F I G Y Y I K G F S R E C X A E O S D Q Z D D
C D R Y K R B C Z M A S C V B G F D S X C G T F R F I N J Y E
U D F G Y K B R V I D G J E U K O G D S N M H F I B N F H J M
M F G H T S F E S N H B F B U M P I N G R I G H T S G D G B O
U B F D G K Y M F A F H N A G Y G J L J F G R W Y S D G B H T
L F H Y J M G E C T F B G R G T Y T S U F F I C I E N T B V I
A C C O R D A N C E F G H G F H T D C B M K B V F L O H G F O
T A D C X Z W T R G H N B A G H Q U A L I F I C A T I O N S N
E F B H F D S S D Z M H G I G V G R N U K A Q W A E D S X F N
D D I S A B I L I T Y B E N E F I T S M J Y G D S E G H Y J L
F G H J Y J N D S D W Q A I L I Y N G A S D E F S F R D V D K
R E T R O A C T I V E F G N F G S I M U L T A N E O U S L Y N
E N C U M B E R H J T H J G R I E V A N C E D G T J T N J F D
```

EXCLUSIVE
STEWARD
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DISCRIMINATE
SENIORITY
EXCEEDING
CO-PAY
DEMOTION
RETROACTIVE

BROCKPORT FACILITY STUDENT ASSOCIATION (FSA)
AND CSEA LOCAL 624
June 1, 1993 - May 31, 1996

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AGREEMENT

This Agreement entered into by and between the Faculty Student Association of State University of New York College at Brockport, Inc., Brockport, New York (hereinafter referred to as the "Employer") and The Civil Service Employees Association, Inc., Local 624 (hereinafter referred to as the "Union").

WITNESSETH

The Employer and the Union hereby declare that the purpose of this Agreement is to promote a harmonious relationship between the Employer, employees and the Union, and that all will benefit by continuous peace and by adjusting any differences by rational common sense methods. Now, therefore, in consideration of the mutual promises and agreements herein contained, the parties hereto agree as follows.

ARTICLE I

UNION JURISDICTION AND RIGHTS

1.1 Bargaining Unit.

The Employer hereby recognizes the Union as the sole and exclusive collective bargaining agent for all of its eligible employees who so desire such representation within the unit of the Employer located at Brockport University in Brockport, New York. The term "eligible employees" as used above and the term "employees" as used hereafter shall include all food service and maintenance employees, but shall expressly exclude managers, supervisors with authority to hire, promote, discharge, discipline or otherwise effect changes in the status of employees or effectively recommend such action; office and clerical employees; security employees; part-time employees who work less than twenty-five (25) hours per week and temporary employees who work, or intend to work, for the Employer less than six (6) months.

1.2 Agency Shop. –

Membership in the Union is not compulsory and employees shall have the right to join, not join, maintain or drop their membership in the Union as they see fit. Neither Party shall exert any pressure on, or discriminate against, any employee in regards to such matters. However, the Union is required under the terms of this Agreement to represent all of the employees in the bargaining unit fairly and equally without regard to whether or not an employee is a member of the Union, and accordingly, each employee who does not join the Union shall, as a condition of employment, pay as their fair share of the cost of such representation a service charge in an amount equal to the regular monthly dues paid by other employees who are members of the Union, and such service charge may be checked off upon proper written authorization executed by such an employee.

1.3 Check Off. -

The Employer shall deduct Union dues, initiation fees, service charges, Union life insurance and Union sickness and accident insurance from the pay checks of all employees, provided that such employees individually authorize the Employer in writing to make such deductions as required by law on forms supplied by the Union. Such dues and premiums shall be remitted to the Civil Service Employees Association, Inc., 243 Washington Avenue, Albany, New York 12224. The Employer agrees to submit to the Civil Service Employees Association, Inc., 243 Washington Avenue, Albany, New York 12224, monthly a list itemizing deductions of each employee.

1.4 Business Representatives.

The Business Representative of the Union shall be admitted to the premises of the employer for the purpose of investigating grievances or transacting Union business, subject to regulations of the University and the Employer and provided that the Business Representative shall cooperate to prevent interference with the orderly and efficient operation of the Employer's business.

1.5 Stewards.

The Union shall have the right to appoint one Steward for each shift of work in each dining hall or work unit, who will be recognized by the Employer as acting for and on behalf of the employees represented. The Steward or the Union President shall have the right to take up all grievances pursuant to the provisions of Sections 5.4 through 5.6 hereof. Furthermore, a Steward or the Union President may be present when an employee is reprimanded, if so requested at the time by the employee, and without charge to leave credits. Within thirty (30) days after the execution of this Agreement the Union shall deliver to the Employer a list of the names of all Union Officers and Stewards and shall thereafter, transmit to the Employer a revised list of Union Officers and Stewards as changes occur with regard to specific members of the local encumbering the aforementioned positions.

1.6 Other Union Representatives

The Union may appoint up to five (5) members on its negotiating team, and the times spent by such persons in contract-renewal negotiating sessions, with the Employer shall be with no loss of pay to the extent that such negotiating sessions are held during such person's scheduled working hours. The Union may select its Officers and/or other members to use an aggregate of six (6) work days each year among all the aforementioned employees without loss of pay or benefits to attend conventions, conferences, seminars, workshops and other official meetings of the Union. In order to be granted paid leave set forth in this Section 1.6, the Union shall provide the Employer with at least two (2) weeks written notice of the days to be used and the names of the Officers and members who will attend the convention, conference, seminar, workshop or other Union sponsored meeting.

In addition to the other leave provided in this article, the Union President or designee shall be allowed reasonable periods of time in any workday to consult with Union officials or management representatives as appropriate with reference to Union business without loss of pay provided that such consultation does not unduly interfere with the normal workload of the employee as determined by appropriate manager. However, said manager shall not be unreasonable in making any determination regarding such leave.

1.7 Bulletin Boards.

The Employer shall furnish the Union with space on plexiglass enclosed bulletin boards in existing work locations for the purpose of posting official bulletins, notices and other material which the Union deems necessary; provided, however, that all such items to be posted are approved by the Executive Director or designee prior to being posted. The Executive Director or designee shall not unreasonably withhold approval. All materials posted must be signed by an authorized Union representative, the signature of whom must be furnished to the Employer. The space designated for Union use on each bulletin board shall be for its exclusive use and no other material may be posted in that space. A list containing the names of the designees of the Executive Director shall be delivered to the Local President on the date of execution of this Agreement with any changes in such designee transmitted to the Local President as they occur.

1.8 Part-time Employees.

Part-time employees outside of the bargaining unit shall work less than twenty-five (25) hours in each and every work week, except in instances of that type of emergency which prevents a significant number of employees from working (eg. snow emergencies). (In any other instance in which a part-time employee works twenty-five (25) hours or more in any work week, the employer shall promptly notify the Union of such occurrence). If the part-time employee involved in such occurrence is a non-student, then said employee shall immediately become subject to the terms and conditions of this Agreement or, alternatively at the Employer's option, the Employer shall pay the Union an amount equal to the dues or fees that would have been collected for that month had such employee been subject to this Agreement. The Union shall have the right to inspect the Employer's payroll records during normal business hours upon at least three (3) days prior notice in order to enforce the provisions of this Section.

(28)
25 720
50
220

26 6 mos →

ARTICLE II

SENIORITY

2.1 Job Classifications.

title/duty

Each employee shall encumber a job classification on the basis of the work most normally performed by that employee. Employer will provide all employees with current job description/classification.

2.2 Temporary Transfers.

Any employee may be assigned by the Employer to do the work of any other employee provided that such other employee is in the same job classification. Furthermore, any employee may be assigned by the Employer to do the work of another employee of a higher classification on a temporary basis, provided that the employee so assigned will receive the rate of pay of that higher classification if that employee is assigned and works in said higher classification for more than one (1) hour in any shift. Similarly, any employee may be assigned by the Employer to do the work of a lower classification employee on a temporary basis, provided that the employee so assigned will receive their regular normal higher rate of pay.

2.3 Acquiring and Retaining Seniority.

New employees shall be considered probationary employees until they have been in the active employ of the Employer for 720 working hours (e.g. regularly scheduled to work twenty-five (25) hours per week or more in a covered classification on an indefinite appointment), during which probationary period they will be entitled to no seniority and will be subject to discharge or layoff without notice or without cause of any kind. At the end of the probationary period each new employee will be entered on the seniority list for the employee's job classification as of the date of their active employment. Seniority shall continue and not be broken when an employee shall be on sick leave or layoff. However, seniority shall be lost if an employee: quits voluntarily; is discharged for cause; is absent for two (2) consecutive days without notifying the Employer (in which case the employee shall be considered to have quit voluntarily); fails to return to work after a layoff when notified at the employee's last known address; is laid off for a period exceeding one (1) year; exceeds a leave of absence; if any employee engages in gainful employment during an excused absence or a leave of absence; has been on New York State Disability or Worker's Compensation for more than twelve (12) months, and has failed to return to work within two (2) weeks after the Employer has sent the employee written notice to report to work.

When an employee transfers from one job classification to another job classification, the employee shall carry forward earned seniority and such seniority shall continue to run in the new job classification.

2.4 Layoff and Displacement Procedure.

All job classifications for purposes of layoff and displacement procedure are listed in order of direct line of promotion in Appendix B, which is attached hereto and made a part of this Agreement. In the event of a reduction in the work force during or at the end of an academic year, layoffs shall be made within each job classification on the basis of seniority within the job classification, with employee(s) having the least seniority in a job classification to be laid off first. For all other purposes, seniority as referred to in this Agreement shall be accumulated and applied on a bargaining unit-wide basis.

Any employee covered under this contract who is laid off for other than a scheduled vacation or holiday period during an academic year, shall have the right to displace the least senior employee in any job classification whose work schedule including the number of hours of work each day/week is the same as or different from but closest to the work schedule including the number of hours of work each day/week of the laid off employee if:

1. the laid off employee holds or previously held the job classification into which the employee seeks to move or wishes to remain;

2. the laid off employee shall be allowed to displace the least senior employee in any job classification which is in a direct line of promotion as set forth in Appendix B of this contract whose work schedule including the number of hours of work each day/week is the same as or different from but closest to the work schedule as described above of the laid off employee; provided, however, that in either instance, the laid off employee has greater seniority on a bargaining unit-wide basis than the employee they wish to displace.

Any employee wishing to exercise their displacement rights must notify the Employer in writing of same within three (3) working days after the date the employee receives notice of the layoff. Such notice of displacement must contain the name and position of the employee they wish to displace. On the execution date of this Agreement, the Employer shall post an initial list of employees with their titles and seniority dates on all bulletin boards referred to in Section 1.7 of this Agreement, and, if changes in personnel require, the Employer shall post a revised list at the beginning of each semester and prior to any layoff where displacement rights may be exercised.

An employee who is laid off, for other than a scheduled vacation or holiday period during an academic year, shall be given five (5) working days notice prior to such layoff or, at the option of the Employer, shall receive payment equal to five (5) working days at the employee's normal rate of pay or any combination of advance notice and payment, provided the employee receives payment for or has the opportunity to work a total of five (5) working days after receiving notice of the layoff.

Additionally, the Employer shall deliver a copy of each layoff notice to the President of the Union on the same date the notice is sent to the employee. All layoff notices sent to employees shall be sent by United States certified mail, return receipt requested or shall be personally delivered. The five (5) day period referred to in this paragraph shall commence on the earlier of (a) the date the employee actually receives the layoff notice by personal delivery or United States certified mail, return receipt requested, or (b) the date three (3) working days after the Employer mails

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the notice by United States certified mail, return receipt requested, to the most current address of the employee on file with the Employer.

The three (3) preceding paragraphs concerning displacement rights and layoff notices shall apply to unscheduled and/or indefinite layoffs, but shall not apply to layoffs for a scheduled vacation or holiday period during an academic year (such as Thanksgiving, Christmas, Spring vacation, etc.) unless an employee is laid off beyond the end of such normally scheduled layoff. Layoffs for a scheduled vacation or holiday period during an academic year shall be made within each job classification on the basis of seniority within the job classification, with employee(s) having the least seniority in a particular job classification to be laid off first and without displacement rights.

All temporary employees in a particular job classification shall be laid off prior to any layoff of full-time employees in the same job classification. A full-time employee who is subject to layoff, either directly or as a result of the displacement procedure, shall have the right to displace any part-time non-student employee working in the same job classification and at the same (but no other) location as such full-time employee provided they work the reduced hours and schedule of such part-time non-student employee. Management will meet and discuss with the President of Union the feasibility of combining two or more non-student, part-time jobs to create a full-time position for the displaced employee.

The Employer shall advise the Union of any opening which occurs for a part-time non-student position within the same job classification as any laid off full-time employee, and shall offer such part-time non-student position (wherever located) to laid off full-time employee within the same job classification in order of seniority.

Any full-time employee who accepts part-time employment shall retain all benefits accrued as a full-time employee. If a full-time employee accepts a layoff, instead of part-time employment, the employee shall be considered laid off and, so far as the Employer is concerned, shall be eligible to apply for and receive unemployment benefits in accordance with applicable law.

2.5 Recall.

Employees who are laid-off shall be called back after a layoff to openings in their job classification in the reverse order in which they were laid-off. A laid-off employee shall have the obligation to provide the Employer with a current mailing address to which the Employer can send the notice to recall. The Employer shall be entitled to rely on a laid-off employee's most recent mailing address on file with the Employer. The Employer shall send all notices of recall to employees by United States certified mail return receipt requested. If an employee is being recalled from a layoff other than the normal summer layoff for which recall notice guidelines are set forth in paragraph two (2) of this Section 2.5, the employee must acknowledge the notice of recall by filling out the recall notice and returning it to the Employer by the close of business on the date ten (10) working days from the day the notice of recall was sent to the employee.

When an employee who experiences the normal summer layoff is recalled to begin work at the end of such layoff, the Employer will send a notice of recall to the employee by United States certified mail, return receipt requested, by the third Monday of July. The employee must acknowledge such notice of recall by filling out the recall notice and returning it to the Employer by the close of business on the first Monday of August.

If an employee does not acknowledge a notice of recall by the appropriate deadline set forth in this Section 2.5, the Employer may assume such employee has declined the recall and may recall the next available employee.

The recall provisions of this Section 2.5 shall not apply to layoffs for a scheduled vacation or holiday period during an academic year such as Thanksgiving, Christmas and Spring vacation unless the employee is laid off beyond the date the employee was to return to work following any holiday or vacation period in accordance with the provisions of Section 2.4.

2.6 Promotions and Transfers.

Except during the first fourteen (14) calendar days of the Fall semester of each school year, an employee's seniority shall be considered by the Employer in connection with the Employer's decision with respect to promotions and transfers between job classifications, it being understood and agreed that the Employer shall also consider qualifications, past performance, personality characteristics and other criteria in connection with such decisions, and, all other criteria being equal, seniority shall be the determining factor in connection with such promotions and transfers between job classifications. Except during the aforementioned fourteen (14) day period, the Employer will post notices, at least three (3) days prior to its selection of an applicant, of all regular full-time job openings which may occur in job classifications covered by this Agreement, and any employees with seniority shall thereafter be entitled to apply for any such job opening so posted (or for any job opening which was temporarily filled during the aforementioned fourteen (14) day period).

Nothing herein contained shall prevent the Employer from making job assignments during the first fourteen (14) calendar days of the Fall semester of each school year or from making job transfers of employees between job locations or working shifts or from changing job duties, at the Employer's sole discretion and without regard to employee seniority. For the first 720 working hours after an employee is promoted or transferred to a new job classification, said employee shall be considered to be a probationary employee in said job classification; as such, the employee shall be subject to return to their former job classification at the Employer's sole discretion, but shall be otherwise entitled to all of the benefits of said job classification.

ARTICLE III

JOB RIGHTS AND DUTIES

3.1 Notification of Absence.

Any employee who will be absent from work shall notify their supervisor the day before, or no later than two (2) hours prior to the employee's scheduled starting time, unless such notification is impossible due to the nature of the employee's illness or emergency.

3.2 Cleanliness.

Each employee shall be responsible for their personal cleanliness and the cleanliness of the work stations to which the employee is assigned. Failure of the employee to maintain such cleanliness shall be cause for disciplinary action including discharge.

3.3 Uniforms.

All employees who are required to wear uniforms shall have such uniforms furnished by the Employer; cleaning and maintenance will be done by the employee. The Employer has the right to determine uniform requirements. The Employer shall provide three (3) uniforms each fall.

3.4 Meals.

The Employer shall provide a meal without cost to all employees holding the job classification identified in Appendix C who work during a regularly scheduled meal period. Such meal shall be provided at the food service unit nearest the work location of the employee.

The Employer shall provide a thirty (30) minute unpaid meal break to all employees who are scheduled to work more than five (5) continuous hours. (For example, an eight (8) hour employee will be scheduled for eight and one-half (8 1/2) hours with one-half (1/2) hour off, without pay for a meal break). The meal break cannot be used to shorten the work shift but must occur near the middle of the work shift.

3.5 Rest Breaks.

Employees shall be entitled to two (2) paid fifteen (15) minute rest breaks in each full workday, provided that such rest breaks may be established and staggered by the Employer so as not to interfere with the orderly and efficient operation of the Employer's business.

ARTICLE IV

WAGES AND BENEFITS

4.1 Wage Scale.

Effective June 1, 1993 through the end of this Agreement, each employe covered in this Agreement shall receive increases contained in Appendix C which is attached and made a part of this Agreement.

Appendix C contains the following wage increases. Effective:

June 1, 1993	3%
June 1, 1994	3%
June 1, 1995	3%

Management reserves the right at its sole discretion to place new hires at a higher wage level than the "hire rate" under the following conditions:

If the new hire has:

Experience:	Level
1-3 years prior experience	Year 1
4+ years prior experience	Year 3

If FSA elects to exercise this option, it is management's responsibility to notify the CSEA Union President of this placement within ten (10) working days.

4.2 Call-In.

An employee shall be entitled to minimum call-in pay equivalent to one-half (1/2) days' regular pay for any day on which such employee is called into work by the Employer.

4.3 Hours and Overtime.
The Employer will endeavor to schedule work so that employees who work in dining facilities will normally have a forty (40) hour work week. Maintenance employees will normally have a forty (40) hour work week, without scheduling split shifts or rotating days off and giving scheduling preferences where possible by seniority in each job title in each dining unit. In the event that the Employer shall decide to change or reduce the number of hours in the normal work week for any unit of employee(s), the Employer shall negotiate with the Union at a meeting of the Labor-Management Committee before implementing such decision. The Employer may require any employee(s), at any time, or from time to time, to work overtime in any workday or any work week. Time and one-half an employee's regular straight time hourly rate of pay shall be paid for all work performed in excess of forty (40) hours in any work week, provided that there shall be no pyramiding of overtime in any work week.

When an employee shall be required to work hours in addition to the employee's normally scheduled hours for any work week, the employee shall be permitted, but shall not be required, to take compensatory time off in lieu of overtime in that work week. In addition to hours worked in any work week, certain other compensated time, including hours paid for sick leave, personal leave, vacation leave, and compensation in lieu of overtime shall be included as time worked in the work week for the purpose of calculating overtime; however, holiday pay received persuant to Section 4.8 hereof shall not be included for purposes of calculating overtime.

4.4 Retirement Benefit.
The retirement program for all bargaining unit employees is a defined contribution retirement plan. Contribution to the Travelers Pension Plan commencing:

June 1, 1993
4% employer contribution
2% employee contribution

June 1, 1994
5% employer contribution
2% employee contribution

June 1, 1995
6% employer contribution
2% employee contribution

4.5 Health Insurance.
The employer will make available to all eligible employees with seniority the following three health plans:

1.) Blue Million with full out-patient rider; the $5.00 co-pay prescription drug rider and maternity rider to the extent payable. The employer will pay 66 2/3% this cost. The employee will pay the balance of the cost.

2.) Blue Choice extended with full hospitalization coverage if medically necessary, low cost physician office visits - The employer will pay 75% of the cost. The employee will pay the balance of the cost.

3.) Comprehensive Plus with full hospitalization coverage if medically necessary; prescription drug rider, chiropractic, durable medical equipment, and psychiatric rider. Deductible $100 single/$250 family. The employer will pay 75% of the cost. The employee will pay the balance of the cost.

4.6 Sick Leave.

The Employer shall provide disability benefits to employees to the extent required by law. In addition, employees with seniority shall be credited with the following days sick pay in each fiscal year to be used in the event of absences due to illness supported by medical evidence satisfactory to the Employer; four (4) hours for each pay period worked, with portions of pay periods worked to be accrued each pay period to the nearest tenth of one hour, up to a maximum of eighty-eight (88) hours in any contract year (June 1 through May 31). Each employee with seniority will be permitted to accumulate such sick leave up to 600 hours (except that employees who have already accumulated more than 600 hours sick leave shall be entitled to retain such higher number of hours and to utilize the same as set forth below provided, however, that such an employee shall not be entitled to accumulate additional sick leave hours until the employee's sick leave bank has fallen below 600 hours). Provided the employee is not on layoff, each employee with seniority may draw on their accumulated sick leave hours in hourly segments as follows:

a) During the first five (5) working days of each illness an employee will be entitled to utilize accumulated sick leave hours in order to receive full sick leave pay to the extent that the employee has sufficient hours in their sick leave bank. Thereafter, the employee will be entitled to draw against the employee's sick leave bank to the extent necessary to supplement disability benefits in order to enable the employee to receive sixty-six and two-thirds percent (66-2/3%) of their pre-tax base hourly wage, multiplied by the employee's regularly scheduled working hours per week until the employee's sick leave bank is exhausted.

b) The Employer may request a physician's statement for any absence due to illness or injury which extends beyond five (5) consecutive work days. Notwithstanding the preceding sentence, the Employer may request a physician's statement beginning with the first day of an absence in any case where the Employer believes there is a pattern of abuse of sick leave.

c) Upon the submission of medical evidence satisfactory to the Employer, the Employer may grant unpaid sickness leaves of absence up to six (6) months, during which period the seniority of the employee shall accumulate.

d) The Employer may require any employee to submit to a physical examination prior to returning from paid or unpaid sick leave; and, if an employee cannot return to their duties by reason of health regulations in connection with food handling or otherwise, then the employee may be discharged.

e) Upon retirement, an employee who is 55 years or older and with 15 years or more of service with FSA, will have half of the employee's sick pool hours (to a maximum of 300 hours) paid towards health insurance premiums.

An employee who has not carried health insurance will have half of the balance of the sick pool hours paid directly to the employee in quarterly segments.

The following provision (4.7) is proposed to clarify the current language and is not intended to change to the existing practice; ie. this proposal conforms to existing practice of both parties.

4.7 Personal Leave.

All twelve (12) month employees shall be entitled to forty (40) hours of personal time off in the contract year (June 1 through May 31) following the year in which seniority was obtained and in each subsequent year seniority is maintained. All other employees with seniority shall be entitled to twenty-four (24) hours personal times off in the contract year following the year in which seniority was obtained and in each subsequent year seniority is maintained; provided, however, effective June 1, 1984, any such employee who has completed at least six (6) years of employment shall be entitled to an additional eight (8) hours of personal time per contract year. Personal time not used during the contract year will accrue to an employee's sick leave bank, subject to the maximum allowable under Section 4.6 hereof. Personal time shall be paid at the employee's regular straight time hourly rate for their regularly scheduled working hours and may be taken in hourly segments. All such personal times shall be scheduled with advance notification to and approval of the Employer so that the Employer may spread the time proportionately over the contract year. Personal time may not be scheduled on holidays or vacation.

On or about September 1, any employee who has worked during the summer will be credited with one (1) hour personal time for every forty (40) hours worked during that timeframe.

4.8 Holidays.

Employees with seniority shall be eligible for holiday pay at their regular straight time hourly rates for their regularly scheduled working hours, provided that they are not on layoff status and shall have worked their regularly scheduled hours on the last scheduled day prior to the holiday and on the next scheduled day after the holiday. Paid holidays shall include Memorial Day, Independence Day, Labor Day, Columbus Day, Lincoln's Birthday, Washington's Birthday, Election Day, Veteran's Day, Thanksgiving Day, Christmas Day, New Year's Day. When a holiday falls on an eligible employee's normal day off, the Employer may schedule such employee for another day off in the same work week. An eligible employee who is on vacation on any one of their eligible holidays shall receive their holiday pay in lieu of vacation pay without loss of the total accrued vacation days. An eligible employee who works on a holiday shall receive their regular straight time hourly rate for the hours so worked in addition to holiday pay.

→ 4.9 Vacations.

All twelve (12) month employees who have worked 1,000 hours or more shall be eligible for paid vacation time. Those eligible employees shall be entitled to four (4) hours paid vacation for every eighty (80) hours worked in the contract year (June 1 through May 31) following the contract year in which they shall have obtained such seniority, plus an additional eight (8) hours for each contract year thereafter, up to a total of 160 hours. Overtime or premium hours or rates shall not be included in the above computation. Time off for sickness while an employee is on paid sick leave shall be included in computing such an eligible employee's vacation pay. Employees who would have otherwise received additional vacation time on January 1, 1984 under the terms of the previous agreement in effect between the Employer and the Union shall receive such time on June 1, 1983 and thereafter shall accrue vacation time as of June 1st. Vacations shall be scheduled by the Employer so as not to interfere with the orderly and efficient operation of the Employer's business; however, whenever possible, the Employer shall grant preferences in scheduling vacations on a seniority basis in each work unit. Employees must schedule at least half of the annual earned vacation as time off in the year the accrual is earned. If the Employer closes down a facility in part or in total for a vacation period or for any other reason, any affected employee may elect to take their vacation at that time.

Effective June 1, 1984, each employee eligible for paid vacation time shall be allowed to accumulate a maximum of 320 hours unused vacation days. Any employee who has accumulated more than 320 unused vacation hours as of June 1, 1984 shall lose all accumulated vacation hours in excess of 320 hours. Upon death, retirement or other termination of employment, the employee or their estate or beneficiary, as the case may be, shall be paid for all accumulated and unused vacation hours, including those hours earned by the employee in the contract year in which termination of employee occurs, at the employee's current rate of pay on the payday following the date of termination.

Effective June 1, 1993, all employees who in the fiscal year
(June 1- May 31) working 1,650 hours shall accrue vacation time. For calculation purposes, vacation time earned will be retroactive commencing for accrual purposes from 1,280 hours to total hours worked in excess of 1,650 hours. Vacation will be accrued and earned as per 12 month employees; i.e. An example: an employee working 1,700 hours will earn vacation time for the hours worked from 1,280 to 1,700 or 420 hours which would result in twenty-one (21) hours of vacation time.

1,000 1200

4.10 Leave of Absence.
Any employee with seniority may be granted a leave of absence without pay for a period of up to twelve (12) months in the sole discretion of the Executive Director of the Employer. Each application for such a leave of absence will be discussed between an employee and their Unit Manager before being submitted to the Executive Director for approval.

4.11 Death in the Family.
All employees with seniority shall be entitled to receive up to a maximum of three (3) regularly scheduled working days off with pay due to a death in the immediate family, which days will be deducted from said employee's accumulated sick leave days referred to in Section 4.6 hereto, this benefit being limited in each instance to the amount of such accumulated sick leave days then available to such employee.

Employees who have been with FSA less than six (6) months, will be paid without loss of wages in accordance with Section 4.11.

At the sole discretion of the Executive Director, two (2) additional days may be granted for extenuating circumstances.

"Immediate family" shall include parents, children, brothers, sisters, grandparents, grandchildren, spouse, persons occupying the position of parent of the employee or spouse, or any relative who is an actual member of the employee's household.

In order to exercise this benefit, an employee must notify their Unit Manager or Supervisor on the first day of such absence.

4.12 Jury Duty.
Any employee with seniority who is summoned (not volunteers) for jury duty on a day on which they are otherwise scheduled to work shall be paid their regular straight time wages for the first three (3) days of jury duty. Thereafter, the employer will pay full regular straight time pay less the current reimbursement for jury duty provided that: this benefit shall be limited to a maximum of fifteen (15) days per contract year; such employee notifies the Employer within three (3) days after having received notification of such service and cooperates with the Employer, if requested, in obtaining an excuse from such services; such employee returns to the Employer a voucher certified by the Court showing jury service rendered; and on each day such employee renders jury service they report to work for any portion of the employee's scheduled working hours which are not actually used for jury service and reasonable travel thereto and therefrom.

4.13 Dental Care Expenses.

Effective June 1, 1990, the Employer shall reimburse each employee covered by this Agreement for dental care expenses in accordance with the provisions, and subject to the limits, contained in this Section 4.13. All funds used to reimburse employees for dental care expenses shall come from the general revenues of the Employer. To qualify for reimbursement for dental care expenses, an employee must submit bills for such care to the Executive Director of the Employer showing the name and address of the provider of the service, the nature of the service, the amount charged and the name of the person to whom the service was provided. Within two (2) weeks after the employee submits the bill, the Employer shall reimburse the employee for the amount charged for the service as shown on the bill up to but not exceeding the maximum reimbursable amount provided in this Section 4.13, less any amount previously reimbursed during the contract year in which the bill is submitted.

Employees will be eligible for reimbursement during the year (June 1-May 31) according to the following schedule:

Single Employee/No Dependents

1993/94	$125 maximum reimbursements
1994/95	$125 maximum reimbursements
1995/96	$125 maximum reimbursements

Employee with Dependents

1993/94	$150 maximum reimbursements
1994/95	$150 maximum reimbursements
1995/96	$150 maximum reimbursements

4.14 Vision Care.

Effective October 12, 1987 the Employer will make available to the bargaining unit employees the Blue Cross/Blue Shield 20/20 C.2 Vision Care Plan. The Employer will pay two-thirds (2/3) of the cost of the plan with the balance of the cost to be paid by the employee.

4.15 Parking.

Effective June 1, 1993, when notified by either recall or hire date, the Employer will offer pre-payment of the amount of the parking fee for employees. Employees agree to have the amount of the parking fee withheld from their first nine (9) paychecks beginning with the first regular paycheck of each semester. The withheld amount will be near equal amounts.

If the employee separates from FSA prior to the fee being paid in full, the balance will be deducted from the employee's last payroll check. In all cases, there will be no refunds.

ARTICLE V.

CONSTRUCTION AND EFFECT

5.1 **Scope of Agreement.** This Agreement is in final settlement of all demands and proposals made by either party during contract negotiations, and the parties intend thereby to finally conclude collective bargaining throughout the duration hereof; provided, however, that this Agreement may be amended by mutual consent of the parties hereto. If any clause or provision of this Agreement shall be determined to be illegal, unenforceable or null and void by any tribunal of competent jurisdiction, such determination shall not affect any other clause or provision hereof or give any right to either party hereto to negotiate or renegotiate any part of this Agreement. The headings of the Articles and Sections of this Agreement are inserted for convenience only and do not constitute a part of this Agreement.

5.2 **Management Rights.** All of the functions, rights, powers, responsibilities and authority of the Employer in regard to the operation of its work and business and the direction of its work force which the Employer has not specifically abridged, deleted, delegated, granted or modified by this Agreement are, and shall remain, exclusively those of the Employer. Not by way of limitation of the foregoing clause, the Employer retains the right and responsibility, subject always to the terms of this Agreement, to: hire, discharge, transfer, suspend and discipline employees for cause; determine the number of persons required to be employed, laid off or discharged; determine the qualification of employees; determine the starting and quitting time and the reasonable number of hours to be worked by employees; make any and all reasonable rules and regulations; determine the work assignments of employees; determine the basis for selection, retention and promotion of employees to or for occupations within or without the bargaining unit; determine the type of work to be assigned to each employee at any time or from time to time; determine the type of equipment used and the sequence of work processes; make technological alterations by revising either process or equipment, or both; determine work standards and the quality and quantity of work to be produced; select and locate its facilities; establish, expand, transfer and/or consolidate work processes and facilities; transfer or subcontract work; consolidate, merge or otherwise transfer any or all of its facilities, property, processes or work with or to any other entity or effect or change in any respect the legal status, management or responsibility of such property, facilities, processes or work; terminate or eliminate all or any part of its work or facilities. In recognition of the Employer's rights as set forth herein, the Union shall not request the Employer to bargain with respect to the foregoing during the term of this Agreement except as otherwise specifically provided for herein, either as to the basic decision or as to the effect of that decision upon wages, hours and other terms and conditions of employment.

5.3 **Strikes and Lockouts.** During the term of this Agreement, neither the Union nor any employees, individually or collectively, shall authorize or take part in any strikes, work stoppages or other interruptions of work or impeding of production, and the Employer shall not engage in any lockout, for any reason whatsoever. Any employee who shall violate the provisions of this Section may be discharged from the employ of the Employer, and the Union agrees that it will not oppose the discharge of discipline of any employee who instructs, leads or induces another employee to take part in violation of the provisions of this Section.

5.4 **Grievance Procedure.** In the event that any difference shall arise between any employee or group of employees and the Employer concerning the interpretation or application of the terms of this Agreement, such difference shall be settled in the following manner:

FIRST: Any employee who desires to have a difference considered by the Employer shall, within ten (10) working days after the creation of the initial cause of such difference, present and discuss such difference with their immediate supervisor with or without their Union representative in attendance; and a bona fide effort to settle such difference shall be made.

SECOND: In the event such a difference is not settled as aforesaid and such employee or their Union representative desires it to be considered further, it shall be deemed to be a grievance and it shall be presented in writing, within ten (10) working days after the creation of the initial cause thereof, by the employee or their Union representative to the Unit Manager and Dining Service Director. If desired by the employee, the Business Representative of the Union may represent the employee. The Dining Service Director shall then make their determination within ten (10) working days.

THIRD: In the event the grievance is not settled as aforesaid, either party hereto may at its option, within ten (10) working days after the decision of the Dining Service Director or after the time period for the Dining Service Director to make such a decision has elapsed, submit the grievance to the Executive Director of the Employer. The Executive Director shall then make their determination within ten (10) working days.

FOURTH: In the event the grievance is not settled as aforesaid, either party hereto may at its option, within ten (10) working days after the decision of the Executive Director of the Employer, or after the time period for the Executive Director to make such a decision has elapsed, submit such grievance to an impartial arbitrator agreed upon by the Employer and the Union. In the event that the parties hereto are unable to agree upon an arbitrator within ten (10) days thereafter, they shall request the Federal Mediation and Conciliation Service of the United States Department of Labor to submit a panel of seven (7) arbitrators for consideration. If the parties hereto are unable to agree upon an arbitrator from the panel of arbitrators so submitted within ten (10) working days following the receipt thereof, they shall request the Federal Mediation and Conciliation Service to appoint an arbitrator.

Failure to observe any of the time limits set forth in the steps of the grievance procedures as aforesaid shall result in said grievance being conclusively settled pursuant to the decision at the previous step in the grievance procedure. Grievances must be presented during the meal periods or breaks, whenever possible, and in the event that more time is required to present a grievance, an employee must first receive permission from their supervisor to be relieved from their duties.

5.5 **Arbitration.** Each party hereto shall bear its own expenses with respect to the preparation and presentation of any grievance to an arbitrator, and both parties shall bear equally the expenses of the arbitrator. The decision of the arbitrator shall be final and binding upon all parties however, the arbitrator shall not have jurisdiction nor authority to: add to, subtract from, modify or change in any way the provisions of this Agreement; substitute their discretion for the Employer's discretion in cases where the Employer is given discretion by this Agreement; or assume any other responsibility of management.

5.6 Discipline and Discharge. It is hereby agreed between the parties hereto that the employees who have been employed by the Employer for a period of six (6) months or longer shall not be suspended without pay, discharged, receive a disciplinary demotion without just cause.

Any employee who is suspended without pay, discharged, receives a disciplinary demotion must be served with a written notice of such action setting forth the reason for such action. This notice is to be presented at the time the action is taken or sent to such employee by certified mail to the employee's address of record at the time the action is taken and a copy is to be served simultaneously upon the CSEA Union President.

When an employee presents a clear and present danger to the Employer or his fellow employees, the employee may be suspended and the serving of the notice shall be waived for a period of two (2) business days.

Any employee alleging that they have been suspended without pay, discharged, or received a disciplinary demotion shall have full recourse to the grievance procedure Article 5.4 beginning at Step 3 within ten (10) working days of receipt of the Notice of Discipline.

5.7 Labor-Management Committee. The parties hereto in order to encourage the greatest degree of cooperation between the respective representatives and between the employees through a full understanding of the respective rights and responsibilities of the Employer and the Union, agree that the Employer and the Union will each designate not more than four (4) representatives, who shall confer, at the request of either party, at mutually convenient times during the term of this Agreement, to consider conditions which may be impairing the attainment of the common objectives of the Employer and Union and to improve understanding between the representatives thereof and the employees. Such conferences shall not involve any collective bargaining negotiations, nor shall the representatives of the parties modify this Agreement or detract from any of its provisions.

The Employer will meet and discuss with the President of the Union the feasibility of combining two or more non-student part-time jobs to create a full time position. Final decision on such lies with the Employer.

5.8 Non-Discrimination. The parties hereto agree that the provisions of this Agreement shall be applied equally to all employees without discrimination as to age, sex, marital status, race, color, creed, national origin, religion or handicapped and both the Employer and the Union shall bear the responsibility for complying with these provisions. Claims of illegal discrimination under these provisions shall be

subject to State and Federal procedures established for such purpose and shall not be subject to the provisions of the grievance procedures set forth in Section 5.4 through 5.6 of this Agreement. Whenever used in this Agreement, the singular shall include the plural, and vice versa.

5.9 Printing. The Employer will provide each employee with a copy of this Agreement, one-half of the printing cost of which will be paid by the Employer and one-half of which will be paid by the Union.

5.10 Term. This Agreement shall take effect as of June 1, 1993 and shall remain in effect until May 31, 1996 and for successive periods on one (1) year thereafter, until either party hereto serves the other party hereto with a written notice, by registered or certified mail, postage prepaid, return receipt requested, or by personal messenger, at least sixty (60) days prior to the expiration date hereto or any subsequent anniversary date thereof, specifying its desire to modify or terminate this Agreement together with an enclosure of a schedule of the matters desired to be negotiated.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on August 11, 1993 in several counterparts, each delivered to each party hereto.

FACULTY STUDENT ASSOCIATION STATE UNIVERSITY COLLEGE AT BROCKPORT, INC.	THE CIVIL SERVICE EMPLOYEES ASSOCIATION, INC., LOCAL 624
BY: Sandra Coates-Mason	BY: Frieda E Byers
Sandra Coates-Mason Executive Director	Freida Byers, President

CBS - CSEa

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APPENDIX A

BUMPING/PROMOTION LADDER

I. Maintenance
Warehouse
Utility
Custodian

II. Senior Food Preparation Specialist
Food Preparation Specialist
Floater
Kitchen Helper

APPENDIX B

1. Step Placement

Each employee covered under this contract shall be paid in accordance with hourly rates established in Appendix C. The hourly rates set forth for each employee in Appendix C are based on the hourly rate schedules dated June 1, 1993, June 1, 1994 and June 1, 1995. In addition to the general pay increases, employees who have not reached the maximum step of the hourly rate scheduled date June 1, 1993, June 1, 1994, and June 1, 1995 shall receive a step advance each year in accordance with guidelines contained in Appendix C and their years of service:

(a) In each successive year, any employee who is covered by this Subdivision (a) and who has not reached the maximum step shall receive additional increments on their anniversary of hire as they complete three (3), five (5) and seven (7) years of service.

(b) Each employee who receives a step increase on their anniversary date of hire, shall receive the increase beginning with the pay period following such anniversary date of hire.

2. Placement of an Employee Who is Laid Off or Demoted

(a) Any employee who is laid off and displaces an employee in a lower title or is demoted as a result of a disciplinary action shall be placed on a step in the lower title which is equal to the step the employee achieved in the title from which they were laid off or demoted.

(b) Any employee who is on layoff and is returned to work shall be placed on the hourly rate schedules contained in Appendix C in accordance with the employee's original anniversary date of hire. Additionally, the employer shall return all rights, privileges and benefits provided the employee in accordance with the terms and conditions of employment contained in this Agreement which shall include but not be limited to their seniority and paid leave benefits.

(c) Any employee who is laid off and displaces a part-time employee, shall, upon return to work as a full-time employee, be credited with the seniority earned as a part-time employee on a pro-rata basis by dividing the total hours worked as a part-time employee by the total hours worked by a full-time employee during the same time frame and in the same job classification. The resulting figure shall then be multiplied by the number of months worked by the employee in a part-time status to determine the number of months of full-time service which will be added to the accrued full-time service of the employee.

3. **Placement of an Employee Who is Promoted**

Any employee who is promoted to a new title shall be placed on the step in the new title in accordance with the step the employee had achieved in the job title encumbered prior to the promotion and shall, thereafter, move to the next step(s) as provided by the guidelines set forth in this Appendix B unless the promoted employee has already reached the maximum step in the lower title.

4. **Placement of Part-Time Employee Who Becomes Full-Time Employee**

The seniority date of any employee hired after June 1, 1983 as a part-time employee and who later becomes a full-time employee shall be the first day the employee worked as a full-time employee and their anniversary date of hire shall be based upon that date.

APPENDIX C

JOB CLASSIFICATIONS

GRADE I	Kitchen Helper, Custodian
GRADE II	Utility, Food Preparation Specialist, Floater
GRADE III	Senior Food Preparation Specialist
* GRADE IV	Warehouse
GRADE V	Maintenance

*GRADE IV - redlined

FSA UNION RATES

3% EFFECTIVE

JUNE 1, 1993	HIRE	1 YEAR	3 YEAR	5 YEAR	7 YEAR
Grade 1	$ 5.35	$ 6.55	$ 6.93	$ 7.42	$ 8.03
Grade 2	$ 5.52	$ 6.71	$ 7.09	$ 7.57	$ 8.20
Grade 3	$ 6.36	$ 7.52	$ 7.92	$ 8.40	$ 9.01
Grade 4	-	-	-	-	$10.02
Grade 5	$ 9.62	$10.34	$10.67	$11.13	$12.16

3% EFFECTIVE

JUNE 1, 1994	HIRE	1 YEAR	3 YEAR	5 YEAR	7 YEAR
Grade 1	$ 5.51	$ 6.75	$ 7.14	$ 7.64	$ 8.27
Grade 2	$ 5.69	$ 6.91	$ 7.30	$ 7.80	$ 8.45
Grade 3	$ 6.55	$ 7.75	$ 8.16	$ 8.65	$ 9.28
Grade 4	-	-	-	-	$10.32
Grade 5	$ 9.91	$10.65	$10.99	$11.46	$12.52

3% EFFECTIVE

JUNE 1, 1995	HIRE	1 YEAR	3 YEAR	5 YEAR	7 YEAR
Grade 1	$ 5.68	$ 6.95	$ 7.35	$ 7.87	$ 8.52
Grade 2	$ 5.86	$ 7.12	$ 7.52	$ 8.03	$ 8.70
Grade 3	$ 6.75	$ 7.98	$ 8.40	$ 8.91	$ 9.56
Grade 4	-	-	-	-	$10.63
Grade 5	$10.21	$10.97	$11.32	$11.80	$12.90

JOB TITLE: **Kitchen Helper**

NAME	HIRE	06/01/93	06/01/94	06/01/95
V. Phelps	10/29/92	5.35 (1)	6.75	6.95 (2)
S. Osborne	10/20/92	5.35 (3)	6.75	6.95 (4)
K. Goldsmith	10/13/91	6.55	6.75 (5)	7.35
E. Maier	09/25/90	6.55 (6)	7.14	7.35 (7)
S. DeVos	08/20/90	6.55 (8)	7.14	7.35 (9)
M. Toote	01/05/89	6.93 (10)	7.64	7.87 (11)
D. Hughes	08/30/88	6.93 (12)	7.64	7.87 (13)
B. Docteur	08/29/88	6.93 (14)	7.64	7.87 (15)
B. Louk	08/23/88	6.93 (16)	7.64	7.87 (17)
P. Swanger	09/08/78	8.03	8.27	8.52
F. Byers	01/26/78	8.03	8.27	8.52
R. Simmons	08/26/74	8.03	8.27	8.52
A. Daniels	10/18/73	8.03	8.27	8.52
L. Jacobs	09/09/71	8.03	8.27	8.52
L. Turner	01/19/70	8.03	8.27	8.52
J. Napoleon	09/03/69	8.03	8.27	8.52
D. Jones	09/09/68	8.03	8.27	8.52
M. Mulligan	08/09/67	8.03	8.27	8.52

1.	10/29/93	$6.55
2.	10/29/95	$7.35
3.	10/20/93	$6.55
4.	10/20/95	$7.35
5.	10/13/94	$7.14
6.	09/25/93	$6.93
7.	09/25/95	$7.87
8.	08/20/93	$6.93
9.	08/20/95	$7.87
10.	01/05/94	$7.42
11.	01/05/96	$8.52
12.	08/30/93	$7.42
13.	08/30/95	$8.52
14.	08/29/93	$7.42
15.	08/29/95	$8.52
16.	08/23/93	$7.42
17.	08/23/95	$8.52

JOB TITLE: **Custodian**

NAME	HIRE	06/01/93	06/01/94	06/01/95
D. Warren	08/24/92	5.35 (1)	6.75	6.95 (2)
P. Cramer	02/13/92	6.55	6.75 (3)	7.35
R. McMillion	10/18/91	6.55	6.75 (4)	7.35
C. Ralph	08/22/88	6.93 (5)	7.64	7.87 (6)
W. Lemcke	10/16/81	8.03	8.27	8.52

1.	08/24/93	$6.55
2.	08/24/95	$7.35
3.	02/13/95	$7.14
4.	10/18/94	$7.14
5.	08/22/93	$7.42
6.	08/22/95	$8.52

JOB TITLE: **Utility Worker**

NAME	HIRE	06/01/93	06/01/94	06/01/95
R. Sherwood	01/04/88	7.57	7.80 (1)	8.70
L. Hueser	08/31/81	8.20	8.45	8.70
D. VanEecke	11/14/79	8.20	8.45	8.70

1. 01/04/95 $8.45

JOB TITLE: **Floater**

NAME	HIRE	06/01/93	06/01/94	06/01/95
D. Ulrich	08/14/92	5.52 (1)	6.91	7.12 (2)
C. VanEecke	09/01/90	6.71 (3)	7.30	7.52 (4)
L. Marshall	01/16/90	7.09	7.30 (5)	8.03

1.	08/14/93	$6.71
2.	08/14/95	$7.52
3.	09/01/93	$7.09
4.	09/01/95	$8.03
5.	01/16/95	$7.80

JOB TITLE: **Food Preparation Specialist**

NAME	HIRE	06/01/93	06/01/94	06/01/95
H. Uhl	11/02/92	6.71	6.91	7.12 (1)
B. Sills	08/21/90	6.71 (2)	7.30	7.52 (3)
C. Tracey	02/20/80	8.23	8.48	8.73
A. Mundaniohl	09/14/79	8.20	8.45	8.70
R. Koss	10/23/78	8.23	8.48	8.73
R. Curtis	09/07/78	8.23	8.48	8.73
Y. Swartz	03/16/70	8.23	8.48	8.73

1.	11/02/95	$7.52
2.	08/21/93	$7.09
3.	08/21/95	$8.03

JOB TITLE: **Senior Food Preparation Specialist**

NAME	HIRE	06/01/93	06/01/94	06/01/95
C. Staino	08/14/92	7.52	7.75	7.98 (1)
S. Burgoon	09/10/90	7.52 (2)	8.16	8.40 (3)
P. Carr	08/17/89	7.92	8.16 (4)	8.91
S. Woodley	09/20/76	9.01	9.28	9.56
G. Sackett	09/07/72	9.01	9.28	9.56

1.	08/14/95	$8.40
2.	09/10/93	$7.92
3.	09/10/95	$8.91
4.	08/17/94	$8.65

JOB TITLE: **Warehouse Worker**

NAME	HIRE	06/01/93	06/01/94	06/01/95
T. Adams	09/30/77	10.02	10.32	10.63

JOB TITLE: **Maintenance Worker**

NAME	HIRE	06/01/93	06/01/94	06/01/95
C. Wilson	09/20/76	12.16	12.52	12.90

CSEA

Local 1000, AFSCME, AFL-CIO

Joe McDermott, President

[illegible]
CSEA

Key

COMPETENCY E

FSA

1. What are the differences in benefits between part-time and full-time employees?

part-time has less benefits: less vacation pay, personal leave, holiday pay, sick leave, & health insurance

2. Retirement Fund

Salary X 2% = **Employee** Contribution

A. Try to figure the **Employee** Contribution mentally before using manual computations.

17,680
(2 spaces)
.02

Estimated Answer = $352

B. Now try to find the precise answer.

17,680 X 2% = $ 353.6
Salary — **Employee** Contribution

C. Verify your calculations with a calculator.
Does your answer match the calculated answer? [✓ Yes]/No

Retirement Fund

[1% is added for each year with the company]

estimated income
[illegible]

Salary X 4% = 1994 **Employer** Contribution

Salary X 5% = 1995 **Employer** Contribution

Salary X 6% = 1996 **Employer** Contribution

D. Try to figure the **Employer** Contribution mentally before using manual computations. Estimate using 4% for 1994.

(4%) ESTIMATED ANSWER = $-704

E. Now find the precise answer.

17,680 (Salary) X 4% = $707.20 (**Employer** Contribution)

F. Verify your calculations with a calculator.
Does your answer match the calculated answer? [✓ Yes]/No

Contributions for additional years

G. Continue the **Employer** Contributions for each additional year worked.

1995 = 17,680 (Salary) X 5% = $884 (**Employer** Contributions)

1996 = 17,680 (Salary) X 6% = $1060.80 (**Employer** Contributions)

---

3. Health Insurance Premiums

Employee and **Employer** split the cost of Health Insurance Premiums.

1/4 X Premium Cost = **Employee** Contribution for BC or Comp Plus

1/3 X Premium Cost = **Employee** Contribution for Blue Million

A. Try to figure the **Employee** Contribution mentally before using manual computations. See Monthly Health Insurance Cost sheet attached.

BC (1/4) FAMILY Estimated Answer = $82

BLUE MILLION (1/3) FAMILY Estimated Answer = $142

B. Now try to find the precise answer.

1/4 X 336.35 Premium Cost = $84.09 **Employee** Contribution

1/3 X 428.10 Premium Cost = $142.70 **Employee** Contribution

C. Verify your calculations with a calculator.
Does your answer match the calculated answer? [✓ Yes]/No

Employer Health Insurance Premiums

3/4 X Premium Cost = **Employer** Contribution for BC or Comp Plus

2/3 X Premium Cost = **Employer** Contribution For Blue Million

D. Try to figure the **Employer** Contribution mentally before using manual computations.

Comp Plus (3/4) FAmily Estimated Answer = $225

Blue Million (2/3) Family Estimated Answer = $142

E. Now try to find the precise answer.

3/4 X 301.31 (Premium Cost) = $225.98 (**Employer** Contribution)

2/3 X 428.10 (Premium Cost) = $285.40 (**Employer** contribution)

F. Verify your calculations with a calculator.
Does your answer match the calculated answer? [✓ Yes]/No

---

4. Dental Care

List the procedures needed in order to utilize the Dental Care Reimbursement Plan.

1. Submit bills
2. allotted a fixed sum
3. reimbursed
4. any other procedure

---

5. Vision Care

A. How is Vision Care set up? employer will pay 2/3rds and balance paid by employee; available thru BC/BS 20/20 plan

B. What are the benefits in Vision Care? employer will pay 2/3rds of all vision costs

Key

COMPETENCY E

FSA

Match the meaning with the correct term.

Word List

seniority
accumulate
premium cost
separates
enroll
respectively
deductions
allotted a fixed sum
medical release
eligibility
COBRA benefits
reimburse
contribution
probationary period
criteria
sick pool
notification
consecutive
waives
acknowledgment
medical excuse

1. Enlist or join enroll
2. Amounts of money taken out for specific purposes deductions
3. The state of being higher in rank Seniority
4. Compensation after payment was made reimburse
5. Singly in the order designated or mentioned respectively
6. A measure, test, or rule (Pl. form) criteria
7. Payment for a special purpose contribution
8. To voluntarily give up, relinquish waives
9. Qualified or entitled to be chosen eligibility
10. Following one after another without interruption consecutive
11. Annual cost for benefits premium cost
12. Informing notification
13. Continuation of plan coverage through direct pay because of retirement, termination, layoff, leave without pay, or reduction in hours COBRA benefits

14. Recognition of another's authority acknowledgement
15. Active employment for the first 90 working days probationary period
16. Given a specified amount allotted a fixed sum
17. To mount up or gather accumulate
18. Written note from a physician stating reason for absence medical excuse
19. Employee terminates his/her employment with the company separation
20. Total amount of sick time sick pay
21. Discharge from medical care to return to work medical release

TUTOR TIPS

COMPETENCY E

FSA

Working with Vocabulary

Start by discussing five to ten vocabulary terms, depending on the participant's level and ability. If the participant is at a total loss for the meanings of the words, have the participant look in the thesaurus or dictionary for a definition that would best fit the context of the word. Then try to have the participant relate the terms to his/her work experiences or any other experiences in which they have encountered the terms. Ask questions like "Have you ever had to have a medical release or medical excuse?" or "How does seniority affect your department or workplace?". Ask questions that will help the participant remember and retain the information learned.

Overview of Available Benefits

Briefly identify all of the benefit areas on the competency before going into each one. Have the participant look through the table of contents to find each benefit and the page numbers. Mention that the benefits are split between the employee and the employer. Also, the costs of benefits are very high if not paid in conjunction with the participants' employer.

It may help to calculate the employee and employer costs in each section side by side on a piece of paper to compare. This would help the participant to understand the total costs of benefits. You may want to go a step further and have them add the employee and employer costs to show that they equal the total costs of the benefit.

Mental Estimations

Be sure to have the participant mentally estimate each benefit calculation. This promotes another type of thinking and learning. If they do not know how to estimate answers, take the participant step by step through the process. Start on paper and slowly work toward being able to mentally figure the answer. Example: Estimate 3/4 X 7164. Explain the process you would do in order to find the estimated answer for this problem. First, round 7164 to an easy whole number. The answer may vary depending on the participant's version of an easy whole number. Some may round to 7165, 7100, or 7200. Then, have the participant write down the number and multiply by 3. Make the next step by dividing the number by 4. Another style may be [$\frac{3}{4} \times \frac{7160}{1}$].

Remember to keep pace with the participant's learning. Only go as slow or fast as he/she can handle.

Zurich Disability Insurance Plan

This plan no longer exists in the new contract. The ITT Hartford has replaced the Zurich Plan, but we have no specific information about it. Relay to the participant that insurance exists for those out of work on disability and it can be obtained through the participant's personnel director or representative. Also, look in the competency file for a general disability application.

*Note: You will need to use the contract for this competency.

COMPETENCY E

FSA

1. What are the differences in benefits between part-time and full-time employees?

____

____

____

____

____

2. Retirement Fund

Salary X 2% = **Employee** Contribution

A. Try to figure the **Employee** Contribution mentally before using manual computations.

Estimated Answer = ______________

B. Now try to find the precise answer.

______________ X 2% = ______________

Salary **Employee** Contribution

C. Verify your calculations with a calculator.
Does your answer match the calculated answer? Yes/No

Retirement Fund

[1% is added for each year with the company]

Salary X 4% = 1994 **Employer** Contribution

Salary X 5% = 1995 **Employer** Contribution

Salary X 6% = 1996 **Employer** Contribution

D. Try to figure the **Employer** Contribution mentally before using manual computations. Estimate using 4% for 1994.

(4%) ESTIMATED ANSWER = ____________________

E. Now find the precise answer.

______________ X 4% = ________________________
Salary   **Employer** Contribution

F. Verify your calculations with a calculator.
Does your answer match the calculated answer? Yes/No

Contributions for additional years

G. Continue the **Employer** Contributions for each additional year worked.

1995 = ____________ X 5% = ____________________
Salary   **Employer** Contributions

1996 = ____________ X 6% = ____________________
Salary   **Employer** Contributions

---

3. Health Insurance Premiums

Employee and **Employer** split the cost of Health Insurance Premiums.

1/4 X Premium Cost = **Employee** Contribution for BC or Comp Plus

1/3 X Premium Cost = **Employee** Contribution for Blue Million

A. Try to figure the **Employee** Contribution mentally before using manual computations. See Monthly Health Insurance Cost sheet attached.

(1/4) Estimated Answer = ____________________

(1/3) Estimated Answer = ____________________

B. Now try to find the precise answer.

1/4 X ___________ = _______________
Premium Cost **Employee** Contribution

1/3 X ___________ = _______________
Premium Cost **Employee** Contribution

C. Verify your calculations with a calculator.
Does your answer match the calculated answer? Yes/No

Employer Health Insurance Premiums

3/4 X Premium Cost = **Employer** Contribution for BC or Comp Plus

2/3 X Premium Cost = **Employer** Contribution For Blue Million

D. Try to figure the **Employer** Contribution mentally before using manual computations.

(3/4) Estimated Answer = ____________________

(2/3) Estimated Answer = ____________________

E. Now try to find the precise answer.

3/4 X ____________ = ______________
Premium Cost **Employer** Contribution

2/3 X ____________ = ______________
Premium Cost **Employer** contribution

F. Verify your calculations with a calculator.
Does your answer match the calculated answer? Yes/No

---

4. Dental Care

List the procedures needed in order to utilize the Dental Care Reimbursement Plan.

1. ______________________________
2. ______________________________
3. ______________________________
4. ______________________________

---

5. Vision Care

A. How is Vision Care set up? ______________________________
____
____

B. What are the benefits in Vision Care? ______________________
____
____
____

MONTHLY HEALTH INSURANCE COST

BLUE MILLION:

Single	$202.22
Family	$428.10

BLUE CHOICE:

Single	$126.93
2Person	$291.93
Family (no spouse)	$319.59
Family	$336.35

COMPREHENSIVE PLUS:
$100.00 deductible for single
$250.00 deductible for 2person, and family

Single	$113.71
2Person	$261.51
Family	$301.31

COMPETENCY E

FSA

Match the meaning with the correct term.

Word List

seniority
accumulate
premium cost
separates
enroll
respectively
deductions
allotted a fixed sum
medical release
eligibility
COBRA benefits
reimburse
contribution
probationary period
criteria
sick pool
notification
consecutive
waives
acknowledgment
medical excuse

1. Enlist or join
2. Amounts of money taken out for specific purposes
3. The state of being higher in rank
4. Compensation after payment was made
5. Singly in the order designated or mentioned
6. A measure, test, or rule (Pl. form)
7. Payment for a special purpose
8. To voluntarily give up, relinquish
9. Qualified or entitled to be chosen
10. Following one after another without interruption
11. Annual cost for benefits
12. Informing
13. Continuation of plan coverage through direct pay because of retirement, termination, layoff, leave without pay, or reduction in hours

14. Recognition of another's authority
15. Active employment for the first 90 working days
16. Given a specified amount
17. To mount up or gather
18. Written note from a physician stating reason for absence
19. Employee terminates his/her employment with the company
20. Total amount of sick time
21. Discharge from medical care to return to work

UNION BENEFITS

Seniority - 720 working hours of service.

1. **RETIREMENT** - Complete 1 year of service

   - 4% (1993), 5% (1994), 6% (1995) Employer Contribution
   - 2% Employee Contribution

2. **HEALTH INSURANCE** - Available after seniority is acquired
   Three plans available:

   Blue Cross/Blue Shield Blue Million
   - Employer 2/3 of cost
   - Employee 1/3 of cost

   Blue Choice
   - Employer 3/4 of cost
   - Employee 1/4 of cost

   Comprehensive Plus
   - Employer 3/4 of cost
   - Employee 1/4 of cost

3. **VISION CARE** - Blue Cross/Blue Shield 20/20 vision plan

   - Employer pays 2/3 of cost
   - Employee pays 1/3 of cost

4. **DENTAL CARE**

   - Employee is reimbursed for dental care expenses
   - Employee is allotted a fixed sum--refer to union contract
   - Employee must submit bill

5. **SICK LEAVE**

   - Up to 1/2 day for each pay period worked
   - Maximum in contract year (June 1 - May 31) is 11 days
   - Total maximum in sick pool is 50 days
   - If pool falls below pool calculation will resume

BEST COPY AVAILABLE

UNION BENEFITS

Seniority – 720 working hours of service.

1. **RETIREMENT** - Complete 1 year of service
   - 4% (1993), 5% (1994), 6% (1995) Employer Contribution
   - 2% Employee Contribution

2. **HEALTH INSURANCE** - Available after seniority is acquired
   Three plans available:

   Blue Cross/Blue Shield Blue Million
   - Employer 2/3 of cost
   - Employee 1/3 of cost

   Blue Choice
   - Employer 3/4 of cost
   - Employee 1/4 of cost

   Comprehensive Plus
   - Employer 3/4 of cost
   - Employee 1/4 of cost

3. **VISION CARE** - Blue Cross/Blue Shield 20/20 vision plan
   - Employer pays 2/3 of cost
   - Employee pays 1/3 of cost

4. **DENTAL CARE**
   - Employee is reimbursed for dental care expenses
   - Employee is allotted a fixed sum--refer to union contract
   - Employee must submit bill

5. **SICK LEAVE**
   - Up to 1/2 day for each pay period worked
   - Maximum in contract year (June 1 - May 31) is 11 days

10. DEATH IN FAMILY

- Employees with seniority can receive up to 3 days (scheduled work days) with pay for a death in his immediate family
- Days used will be deducted from the sick pool
- See contract for definition of immediate family

11. JURY DUTY

- Employee with seniority summoned (not volunteer) will be paid their regular straight time for the first three days
- Thereafter the employer pays the difference
- Limited to 15 days per year
- Employee needs to notify employer within 3 days upon notification of jury duty service

disability, provided he or she became so disabled prior to reaching the age of 19.

- **Any child or ward described above under the age of 25 who is a full time student** (minimum of 12 undergraduate or 6 graduate credit hours) enrolled in a regionally accredited college or university and working toward a Bachelor's Degree (e.g., B.A. or B.S.), Master's Degree (e.g., M.A. or M.S.) or Associate's Degree (e.g., A.A. or A.S.). Technical courses of short duration do not qualify, even if a diploma is awarded. The Fund requires that **current proof of student status be provided annually** (letter or statement from the college's Registrar's Office or completion of Student Status Form available from the Fund).

NOTE: This form is used only to update/validate the CSEA EBF dependent student eligibility file. Your Health Insurance carrier may require different or additional evidence of dependent student enrollment. We suggest that you obtain a letter of student enrollment from the school registrar to avoid delays in processing health insurance claims for your child.

NEW EMPLOYEES

- Become eligible for coverage as soon as you complete 28 days of continuous service in covered employment.

TRANSFER EMPLOYEES

- If you *transfer into* a CSEA bargaining unit from a State bargaining unit not covered by the Fund, there is a 28 day waiting period before coverage begins.
- If you *transfer out* of a unit covered by the Fund, you will be covered for 28 days after the last day worked. After this 28 day period, eligibility for coverage is terminated.

COBRA

- If you become ineligible for Fund coverage because of retirement, termination, layoff, leave without pay or reduction in hours, you have certain rights to continue Plan coverage through direct pay.
- If you die, or become divorced or legally separated, or a dependent ceases to be a dependent, your spouse and/or dependent has certain rights to continue Plan coverage through COBRA. Upon notice when a qualifying event takes place, the Fund will provide you, your spouse or your dependent with details about the right to continue coverage on a direct pay basis.

RETIREES

- You are covered for 28 days after the last day worked, unles you qualify for COBRA.

RESIGNATION OR TERMINATION

- You are covered for 28 days after the last day worked. Unless you elect the COBRA option, your eligibility terminates after this 28 day period.

APPEAL PROCEDURE

- If you feel that you did not receive full benefits, you may appeal to the Director of the Fund.
- Send a letter to the Director explaining why you feel you dic not get the full amount to which you were entitled. Include copies of any supporting documentation.
- This procedure is **not** designed to cover clerical mistakes o claims, which may be corrected by a phone call to the Func
- Nor is it meant for services clearly not covered by the Plan

ABUSE OR MISUSE

- **Abuse or misuse of any Plan may result in withholding o benefits.**
- The Fund reserves the right to revoke assignment of benef to certain providers.

VISION CARE PLAN

WHAT IS COVERED

Every two years (24 months) members and dependents are entitled to:

- A routine eye examination.
- One (1) pair of eyeglasses (lenses and frames), or an allowance toward contact lenses.

HOW TO USE THIS PLAN

When you or your dependent want to use this benefit, you must:

- Call or write the Employee Benefit Fund and **request your Vision Care voucher**

MONTHLY HEALTH INSURANCE COST

BLUE MILLION:

Single	$202.22
Family	$428.10

BLUE CHOICE:

Single	$126.93
2Person	$291.93
Family (no spouse)	$319.59
Family	$336.35

COMPREHENSIVE PLUS:
$100.00 deductible for single
$250.00 deductible for 2person, and family

Single	$113.71
2Person	$261.51
Family	$301.31

Key

COMPETENCY F

FSA

1. The FSA part-time employee is eligible for the part-time benefit package.....

   a. the day the employee is hired
   b. the employee's first day of work
   [✓ c.] after completing a probationary period
   d. the day the first paycheck is received

2. One of the requirements, for the employee, to receive health insurance is.....

   a. to be in good health
   b. to be a non-smoker
   c. to pay half the premium on a monthly basis
   [✓ d.] to pay the entire monthly premium on a monthly basis

3. COBRA benefits are offered.....

   a. when the employee is poisoned by a snake
   [✓ b.] when the employee separates from FSA
   c. after the employee completes the probationary period
   d. when the employee is hired

4. If the employee has an outstanding premium balance upon separation, FSA reserves the right to.....

   a. ask the employee for the money
   b. seize the employee's checking account
   c. repossess your car
   [✓ d.] deduct the amount from the final paycheck

5. To be compensated for hours worked on FSA recognized holidays, the employee must.....

   a. work the scheduled day before and after the holiday
   b. complete a probationary period
   c. be with FSA for one full year
   [✓ d.] both a and b

6. For recognized holidays, such as Christmas and Easter, the employee will be compensated.....

   a. for the hourly rate
   b. for double the hourly rate
   [✓ c. time and one-half the hourly rate]
   d. with a five dollar bill

7. The FSA part-time employee will be compensated for _____ holidays.

   a. 3
   [✓ b. 2]
   c. 4
   d. 11

8. Sick time must be taken in _____ hour increments.

   [✓ a. 4]
   b. 8
   c. 12
   d. 2

9. Following the third occurrence of excessive or consecutive absenteeism, the employee will be.....

   a. suspended without pay
   b. terminated
   c. counseled
   [✓ d. warned]

10. The FSA part-time employee will be awarded _____ hours to be utilized as sick time.

   [✓ a. 12]
   b. 8
   c. 4
   d. 24

11. True or [✓ False]
   Any unused sick time will roll-over into the following fiscal year.

12. One must be an FSA employee for ___ complete semester(s) to receive an advance for parking fees.

   [✓ a. 1]
   b. 2
   c. 4
   d. 6

13. The FSA employee must repay the advance for parking fees.....

a. as soon as you have the money
b. within the first year of work
[✓ c.] in two payroll deductions
d. when you separate from FSA

Key

COMPETENCY F

FSA

Word List

Increments
Outstanding balance
Fiscal Year
Cost Containment
Advances
Fiscal Year
State Mandated
Utilized
Operational
Management Discretion
Follow Up
Monitor
Grandfather Clause
Rollover Option

The health insurance premium is deducted from an employee's paycheck in monthly (1) increments. Any unpaid portion of the premium is the (2) outstanding balance.

Management reserves the right to (3) monitor all activities of the organization's (4) fiscal year.

To assist part-time employees with the (5) state mandated parking fees, FSA will deduct (6) advances through two payroll deductions.

Unfortunately, unused sick time does not come with a (7) rollover option. Two holidays are granted because of the (8) grandfather clause. One meal per shift is allowed. Management must implement a (9) cost containment policy with regard to meals and they must (10) follow up to make it effective. The meals will only be served while the dining hall is (11) operational. All benefits granted must be (12) utilized within the organization's (13) fiscal year. Employee advances are granted at (14) management discretion.

COMPETENCY F

FSA

1. The FSA part-time employee is eligible for the part-time benefit package.....

   a. the day the employee is hired
   b. the employee's first day of work
   c. after completing a probationary period
   d. the day the first paycheck is received

2. One of the requirements, for the employee, to receive health insurance is.....

   a. to be in good health
   b. to be a non-smoker
   c. to pay half the premium on a monthly basis
   d. to pay the entire monthly premium on a monthly basis

3. COBRA benefits are offered.....

   a. when the employee is poisoned by a snake
   b. when the employee separates from FSA
   c. after the employee completes the probationary period
   d. when the employee is hired

4. If the employee has an outstanding premium balance upon separation, FSA reserves the right to.....

   a. ask the employee for the money
   b. seize the employee's checking account
   c. repossess your car
   d. deduct the amount from the final paycheck

5. To be compensated for hours worked on FSA recognized holidays, the employee must.....

   a. work the scheduled day before and after the holiday
   b. complete a probationary period
   c. be with FSA for one full year
   d. both a and b

6. For recognized holidays, such as Christmas and Easter, the employee will be compensated.....

   a. for the hourly rate
   b. for double the hourly rate
   c. time and one-half the hourly rate
   d. with a five dollar bill

7. The FSA part-time employee will be compensated for _____ holidays.

   a. 3
   b. 2
   c. 4
   d. 11

8. Sick time must be taken in _____ hour increments.

   a. 4
   b. 8
   c. 12
   d. 2

9. Following the third occurrence of excessive or consecutive absenteeism, the employee will be.....

   a. suspended without pay
   b. terminated
   c. counseled
   d. warned

10. The FSA part-time employee will be awarded _____ hours to be utilized as sick time.

   a. 12
   b. 8
   c. 4
   d. 24

11. True or False
    Any unused sick time will roll-over into the following fiscal year.

12. One must be an FSA employee for ___ complete semester(s) to receive an advance for parking fees.

   a. 1
   b. 2
   c. 4
   d. 6

13. The FSA employee must repay the advance for parking fees.....

a. as soon as you have the money
b. within the first year of work
c. in two payroll deductions
d. when you separate from FSA

COMPETENCY F

FSA

Word List

Increments
Outstanding balance
Fiscal Year
Cost Containment
Advances

Fiscal Year
State Mandated
Utilized
Operational
Management Discretion

Follow Up
Monitor
Grandfather Clause
Rollover Option

The health insurance premium is deducted from an employee's paycheck in monthly (1)______________. Any unpaid portion of the premium is the (2)_______________ _____________.

Management reserves the right to (3)____________ all activities of the organization's (4)___________ _________.

To assist part-time employees with the (5)___________ _____________ parking fees, FSA will deduct (6)____________ through two payroll deductions.

Unfortunately, unused sick time does not come with a (7)____________ ___________. Two holidays are granted because of the (8)________________ __________. One meal per shift is allowed. Management must implement a (9)_________ _____________ policy with regard to meals and they must (10)_________ ______ to make it effective. The meals will only be served while the dining hall is (11)_______________. All benefits granted must be (12)___________ within the organization's (13)__________ ______. Employee advances are granted at (14)_______________ _____________.

FSA - Comp F

SUBJECT: **Attendance Policy and Progressive Discipline Enforcement**

PURPOSE: The Faculty Student Association recognizes the success of our business and relies on the attendance of its employees; therefore, the FSA expects all employees to maintain accurate attendance records. It is the responsibility of management to communicate the importance of good attendance to unit staff, maintain a standard of attendance, reduce sick time abuse, and sustain an awareness to control absenteeism.

PROCEDURE:

EMPLOYEE RESPONSIBILITIES:

1. Tardiness: Employees are expected to report to work and return from break on time. Those who are late for work must report to their immediate supervisors before beginning work that day and are expected to provide reasons for their tardiness.

2. Employees are responsible for maintaining accurate time cards/reports and should report any errors or mistakes in their time cards to their supervisors immediately.

3. Reporting Absences:
   a.) Employees must obtain required prior approval for absences, and in the case of illness or emergency must advise their immediate supervisors of the reasons for their absence and their expected date of return to work.

   b.) Employees are expected to notify their immediate supervisor the day before, or no later than two hours prior to their starting time, whenever they will be absent from work unless such notification is impossible due to the nature of the employee's illness or emergency.

4. Employees must give notice of absence for every day they are absent, unless otherwise directed by their supervisors.

MANAGER RESPONSIBILITIES:

1. Managers must receive a physician statement from the employee prior to the employee returning to work when:
   A). An employee has been absent due to illness for more than five (5) consecutive work days.

2. Management may request a physicians statements:
   A.) When they detect a pattern in an employee's absences or illnesses

   B.) An employee uses more than the annual allotted sick leave days.

PROCEDURE:

1. The employer may enforce the attendance policy in the following situations:

   A. Excessive absences (two occurrences within semester **or** a pattern of occurrences between semesters); an "occurrence" is a period of absence.
   Pattern examples: (patterns may include but not limited to)
      - Using time at the end of each semester.
      - Going to the written warning step or beyond for several semesters.
      - Taking every Monday or Friday off, etc.

   B. Consecutive days shall be treated as a single occurrence.

   C. Excessive tardiness - On the employee's second tardiness in a month, the disciplinary action will commence with the second tardiness, resulting in counseling and progressing as stated in the Attendance Policy.

   D. Unreported absences and leaving work without permission will be treated under the Progressive Discipline policy.

2. Disciplinary action for excessive or patterned sick leave and tardiness will be taken in the following manner:

   A. After the second occurrence – Counseling: The employee is counseled about improving his or her attendance. Counseling is intended to clarify the area(s) in which the employee's attendance must improve and to advise the employee that future occurrences will result in the activation of the Progressive Discipline policy.

   B. After the third occurrence – Warning: The employee is given a written warning stating the nature of the violation.

   C. After the fourth occurrence – Notice of Suspension: The employee will be suspended without pay.

   D. After the fifth occurrence – Notice of Termination: At this level of enforcement, the employee is separated from his or her employment with FSA. An employee will be terminated without regard to the three prior levels of discipline if he or she is considered to have resigned voluntarily as set forth in Section #4 below.

3. If an employee is injured on the job and sent home, the injury will not count as an occurrence. However, if an employee is subject to more than one injury, then further investigation is warranted which may result in enforcement of the Attendance Policy.

4. An employee who fails to report for work and fails to report their absences to their supervisor for two consecutive workdays, will be considered to have voluntarily resigned their employment with FSA.

5. DOCUMENTATION OF VIOLATION
Each enforcement action taken will be documented. Each party shall sign the document.

6. CLEARING OF PRIOR VIOLATIONS
After one academic year of good attendance (i.e. good attendance will be defined as one or more than two occurrences in an academic year), the employee's record will be cleared.

7. EXCEPTIONS
Any exception of the above policy, based on mitigating circumstances, must be approved by the Executive Director.

revised: 8/92

PART TIME
BENEFIT PACKAGE

Faculty Student Association
Effective June 1, 1991

HEALTH INSURANCE

Objective: To provide part time employees with the option to enroll in the following plans.

- Blue Cross/Blue Shield Blue Million
- Blue Choice
- Blue Cross/Blue Shield Vision
- Blue Cross/Blue Shield Dental

Employee Requirements

- Employee must complete probationary period as stated in FSA policies and procedures manual.

- Employee will be required to pay **entire** amount of health premium(s) on a monthly basis. Payment will be made to the Faculty Student Association.

- The employee, upon separation from FSA, will be required to reimburse FSA for the premium cost during the month in which the employee separates.

Employer Requirements

- Employer shall notify employee of eligibility upon completion of probation.

- When an employee separates from FSA the employer shall offer COBRA benefits if appropriate.

- If an employee has an outstanding premium balance upon separation, FSA reserves the option to deduct premium cost from final paycheck(s).

HOLIDAY PAY

Objective: To compensate part time employees for hours worked on FSA recognized holidays.

Employee Requirements

. Employee must complete probationary period.

. Employee must work their scheduled day before the holiday and their scheduled day after to be eligible for holiday pay.

Employer Requirements

. Holiday pay shall be time and one-half for hours **worked** on a holiday, provided above criteria is met.

. FSA shall grandfather two (2) holidays per year until all appropriate holidays are included. The table below indicates how the holidays shall be administered*.

June 1, 1991 - May 31, 1992 Labor day, Columbus Day
June 1, 1991 - May 31, 1993 Election day, Veterans Day
June 1, 1993 - May 31, 1994 Lincoln's Birthday, Washington's Birthday

*Table subject to change upon discretion of management.

SICK TIME

Objective: To provide part time employees sick time to be used for personal illness, for their children who are ill, or deaths in the immediate family. (See policy 124). Sick Time will not be granted for routine or follow-up visits to a physician.

Employee Requirements:

. Employee must complete probationary period.

. Employee will be required to follow FSA policy #107 in regards to appropriate attendance.

. Employees when sick time is used, will be required to take sick time in 4 hour increments.

Employer Requirements:

. Employer shall provide 12 hours per part time employee to be utilized for sick time. This time will run the fiscal year.

. Employer shall not provide a roll over option. Sick time hours will not accumlate from year to year.

PARKING FEES

Objective: To assist part time employees with state mandated parking fees.

Employee Requirements

- Employee must work one complete semester.
- Employee must notify payroll in writing to utilize option.
- Employee will be required to repay this advance in two (2) payroll deductions.

Employer Requirements

- Employer shall provide advance each semester.
- Employer shall deduct advance via two (2) payroll deductions.
- When employee separates from FSA, the employer shall deduct any outstanding money owed via the last paycheck(s).

MEALS

Objective: To provide part time employees with one free meal for each shift worked.

Employee Requirements

. None

Employer Requirements

. FSA reserves the right to monitor program for cost containment.

. Employer shall provide free meal when the dining facility is operational.

faculty
student
association

SUNY COLLEGE AT BROCKPORT Brockport New York 14420

ADMINISTRATIVE OFFICES
Brockway Hall
716 395 2497

Part-Time Benefit Package
Acknowledgement

I, ______________________________, have received the part-time benefit package. I have read this information thoroughly and agree with all the terms listed.

______________________________	____________________
Signature	Date

FACULTY STUDENT ASSOCIATION
JOB DESCRIPTION

KITCHEN HELPER

REPORTS TO:
- Unit Immediate Supervisor

JOB SUMMARY (short summary of the position's purpose):
- To assist in various capacities in a food service operation

WORK PERFORMED (specific duties and responsibilities):
- Interprets menus to customers
- Accurately follows recipes with special emphasis on portion control and garnishing
- Serves food in a friendly and helpful manner
- Maintains and cleans work area
- Washes dishes, pots and pans
- Operates and cleans equipment
- Stacks dishes, glasses and silverware
- Takes care of dining area
- Removes trash
- Sets up and maintains food items; checks appropriate temperature of food on line
- Serves as cashier and LCR checker
- Serves as host/hostess
- Assists with training/supervising of student and part-time employees
- Other related duties as assigned by management

JOB SPECIFICATIONS (requirements of the job):
- Dependability
- Punctuality
- Cleanliness
- Neatness
- Good physical condition
- Ability to lift a minimum of 30 pounds on a regular basis
- Accuracy in the performance of basic math skills
- Ability to get along well with others
- Ability to supervise
- A solid understanding of sanitation and safety procedures
- Ability to operate appropriate equipment

QUALIFICATIONS (education, experience):
- High School diploma or equivalent and one year of food service experience, OR
- Three years of experience in food service activities

9/90

Key

COMPETENCY G

FSA

	Comprehensive Plus	Blue Million	Blue Choice
Doctor's Care	$15 per visit diagnosis, office physicals, surgery	80% subject to deductible	office visits physical exams well-child visits allergy tests
Hospital In/Out Patient	Same as Blue Choice	Up to 120 days-full coverage. After-80% covered.	unlimited physician ancillary
Routine Care	See doctor's care	no coverage for routine physicals	See doctor's care
Maternity Care	Same as Blue Choice	120 days newborn nursery	pre/post-natal delivery room newborn nursery
Mental Health Care	10 inpatient days (precert.) 20 outpatient	60 days semi-private	In- 30 days out- 20 visits
Alcohol/Substance Abuse	Same as Blue Choice	detoxification covered under hospital inpatient	In- 30 days Out- 60 days
Vision Care	not offered	routine exam not covered diagnostic at 80%	every 2 yrs.
Prescription	3 programs See Rider & deductible information	Co-pay for a 34 day supply	See representative
Health & Wellness	not offered	See other Services	courses in nutrition, smoking, stress management
Extended Benefits	See benefits summary under other services	not applicable	external prosthetic medical equipment prescriptions

Note: Consult health benefits in Competency G file to fill the chart.

COMPETENCY G

FSA

	Comprehensive Plus	Blue Million	Blue Choice
Doctor's Care			
Hospital In/Out Patient			
Routine Care			
Maternity Care			
Mental Health Care			
Alcohol/Substance Abuse			
Vision Care			
Prescription			
Health & Wellness			
Extended Benefits			

Note: Consult health benefits in Competency G file to fill the chart.

BlueCross BlueShield
of the Rochester Area

Benefit Summary

for

Blue Cross, Blue Shield, Preferred Blue Million
Blue Cross 100% Laboratory and Xray
and $5 Prescription Drug Riders

HOSPITAL INPATIENT SERVICES

Hospital Services	120 days of semiprivate accommodations and all medically necessary services for acute care covered. After 120 days are exhausted, services are covered at 80%, subject to the deductible.
Skilled Nursing Facility	Two days for each unused hospital day covered in full in semiprivate accommodations if medically necessary. When exhausted, semiprivate room covered at 80%, subject to the deductible. Custodial care is not covered.
Hospice	Pre-certification required. A penalty of $500 will apply if pre-certification is not obtained. Covered in full.

HOSPITAL OUTPATIENT SERVICES

Diagnostic X-Ray	Covered in full.
Diagnostic Laboratory and Pathology	Covered in full.
Chemotherapy	Covered in full.
Radiation Therapy	Covered in full.
Surgical Care	Covered in full.
Pre-admission Testing	Covered in full.

Durable Medical Equipment	Covered at 100% of the Schedule of Allowances, subject to the deductible, when ordered by your physician and obtained from a participating provider. If DME is obtained from a non-participating provider, it will be covered at 80% of the charge, subject to the deductible.
Internal Prosthetics	Covered in full.
External Prosthetics and Orthopedic Braces and Supports	Covered at 80%, up to $15,000 per member per calendar year.
Chiropractic Services	Covered at 80%, subject to the deductible, up to $800 per member per calendar year.
Ambulance	Covered at 80%, subject to the deductible, when medically necessary.
Prescription Drugs	$5 copayment per prescription for a 34 day supply. Excludes contraceptives. This benefit is available outside of the Rochester area through participating Pro-Serv pharmacies. Call 1-800-962-7378 for a listing of pharmacies.
Dental	Covered according to the Schedule of Allowances, when related to an accidental injury to sound, natural teeth and services are rendered within 365 days of the accident.
Deductible	Annual deductible of $100 per member, $250 family maximum per calendar year. Plan then pays 80% of covered services until your deductible and copayment total $600 per member, then plan pays 100% for most services for the remainder of the calendar year.

Deductible Carry-Over	Expenses incurred during the last three months of a calendar year and applied to that year's deductible can also be applied toward the deductible for the following year.
Dependent Coverage	To age 19 for unmarried children. Full time students to age 23.
Coinsurance	Coinsurance is 20% except where otherwise stated. Copayments on 50% benefits are not applied to the Annual Out-of-Pocket Maximum.
Annual Out-of-Pocket Maximum	$600 per member per calendar year.
Lifetime Benefit Maximum	$1,000,000 per member.
Out-of-Area Coverage	Coverage provided worldwide.

*Covered at 100% of the Schedule of Allowances if a participating physician with Blue Shield. 80% if a nonparticipating physician.

This booklet contains 1993 benefit changes pending approval by the New York State Insurance Department.

This Is Not A Contract. It Is Intended To Highlight The Coverage Of This Program. Benefits Are Determined By The Terms Of The Contract. All Benefits Are Subject To Medical Necessity.

GENERAL EXCLUSIONS

What The Health Plan Does Not Cover

You are not covered for services and supplies that:

- are not prescribed by a physician or other provider
- are not considered medically necessary for your diagnosis and treatment
- are experimental or of a research nature
- are already covered by another Blue Cross and Blue Shield contract
- are payments for any illness or injury that happened because of your employment if worker's compensation benefits are available whether or not you claim those benefits

You are not covered for an illness or injury that:

- is the result of any act of war
- you would not have legal obligation to pay

You are not covered for:

- inpatient bed rest charges, for telephone consultations, missed appointments or fees sometimes added for filling out a claim form
- personal comfort items
- radio television rentals
- personal convenience items such as air conditioners, humidifiers, physical fitness equipment and other such devices
- custodial care such as sitters, homemaker's services or care in a place that serves you primarily as a residence when you do not require skilled nursing care
- surgery to improve appearance except when it is needed to correct certain birth defects or to correct conditions which result from an accidental injury or disease
- foot care, except some joint, ligament and bone surgery
- routine or periodic physical examinations
- well baby care
- transsexual surgery, sex reassignment
- blood plasma or derivative, except blood for hemophiliac patients
- services for which Medicare is liable
- marriage counseling
- acupuncture, hypnosis
- diets and food supplements
- routine care and treatment of the teeth and gums

Comprehensive Plus Benefits Summary

Type of Care	Covered Benefits	Cost to Member
Doctor's Care	■ Office visits ■ Office surgery ■ Adult routine physical exams (including GYN exams)—see chart at right ■ Well-child visits—see chart at right ■ Allergy tests and injections ■ Immunizations (if not included with the office visit or routine exam)	■ $15 copayment per visit to a participating Comprehensive Plus physician—non-participating physicians are covered at 50% of the Schedule of Allowances, subject to the deductible.
Hospital Inpatient Services	■ Unlimited days of room and board, including ancillary charges ■ Physician services (surgery, anesthesia, in-hospital medical care, consultations)	■ Covered at 80%, subject to the annual deductible. ■ Covered at 80% of the Schedule of Allowances, subject to the annual deductible.
Maternity Care	■ Office visits—prenatal and postnatal ■ Hospital care for mother and child, including delivery room and physician's care ■ Newborn nursery care in the hospital	■ $150 copayment per delivery. Balances are covered in full, including the remainder of the physician charges based on the Schedule of Allowances, delivery room charges and hospital care for mother and child. ■ Two newborn nursery visits covered in full. ■ Routine nursery services covered in full.
Emergency Care	■ Emergency room care (care for non-life-threatening or non-urgent situations is not covered)	■ $50 copayment unless admitted within 24 hours.
Mental Health Care	■ Up to 10 inpatient days per calendar year—precertification required ■ Outpatient or private office—20 visits per calendar year	■ Covered at 80%, subject to the annual deductible. ■ Covered at 50%, subject to the annual deductible.
Alcoholism/Substance Abuse	■ Up to 30 inpatient days per calendar year for detoxification only ■ 60 outpatient visits per calendar year	■ Covered at 80%, subject to the annual deductible. ■ Covered at 50%, subject to the annual deductible.
Other Services	■ Outpatient surgery at a hospital ■ X-ray, laboratory and diagnostic exams ■ Physical, speech and occupational therapy ■ Home health care ■ Skilled nursing facility—120 days per admission, 360 days/lifetime ■ Internal prosthetic appliances ■ Hospice—precertification required ■ Private duty nursing—up to $5,000 per calendar year ■ Chemotherapy and radiation therapy	■ Covered at 80%, subject to the annual deductible.

National Medical Specialty Recommendations	
Age of Patient	**Frequency of Exam**
First year	at 2-4 weeks at 2 months at 4 months at 6 months at 9 months at 12 months
2 years old	at 15 months at 18 months at 24 months
3-17 years old	every year
18-20 years old	once in 3 years
21-40 years old	every 5 years
41-50 years old	every 3 years
51-59 years old	every 2 years
60+ years old	every year
Women	Gynecological exam—every year

To be covered, all services must be medically necessary for the diagnosis and treatment of your condition.

This is not a contract or binding agreement; it is a summary of benefits and services. For complete details, please refer to your Comprehensive Plus Contract.

Key

COMPETENCY H

FSA

1. Why must an insurance claim form be completed accurately?
for reimbursement or coverage purposes.

2. How do you know which form is the correct one to complete?
the title of the form and type of information needed - if really unsure, contact you personnel department.

3. How can you tell if the payment will go to you or the provider?
by reading the form or asking the insurance carrier

Practice filling out claim forms by completing the accompanying Dental Claim Form. Once you have completed the form, answer the following questions.

1. When should you sign the form? after service is completed

2. There are six parts to the Dental Form. Which parts are filed out by you? part 1 and sign part 5

3. How long can you wait before sending in this form after treatment is completed? Within 30 days

4. The dentist tells you that treatment will cost $450.00, can you still use this form? no, must have pre-determinat of benefits in excess of $300.

TUTOR TIPS

COMPETENCY H

FSA

This competency requires that the participant be able to accurately complete an insurance claim form.

The first major objective is for the participant to understand why the claim form must be completed accurately. In general, if the claim form is not accurate, the participant will not be able to receive compensation for bills paid. Also, the correct form should be completed depending on what services are needed or have been provided. That is, if the participant has seen a doctor and has been given a prescription he/she needs to be able to fill out the form specific to prescription reimbursement.

It may be important for the tutor to relate to the participant, if they do not already realize it, that certain forms will bring payment directly to them while others will direct the payment to the provider (i.e., the dentist). For example: The Dental Claim Form provided in the competency packet will direct the payment to the dentist and not the participant. The way to find this out is by reading the form or asking the insurance carrier.

Another subskill of completing and mailing insurance forms is knowing when receipts need to be included and when they need to be kept. In general, unless otherwise specified on the form, the participant should keep the receipts when they pay for services before being reimbursed. If there are any questions about when to keep or send receipts, the participant is advised to call their insurance carrier.

The second major objective is for the participant to be able to complete the personal data requested on most insurance forms. All forms, unless otherwise specified, must be filled out using blue or black ink. Writing in red pen or pencil is not allowed because carrier personnel may use red pen somewhere on the form and pencil can easily be erased.

All forms must be completed in a legible manner and so, depending on the participant's level, their writing should be reviewed. If it is not readily readable they should be allowed practice time to improve their script.

Some claim forms require that the participant fill out certain areas but not others. It is up to the participant to read the instructions, paying attention to words indicating which areas to complete, as well as boldface print, different color typeset, and borders around different sections. For example: on the Dental Claim Form mentioned earlier--the original-- the participant can see that there are red and blue areas. Reading the directions, the participant should realize that the red areas are those they should complete and the blue areas will be completed by the dentist office personnel.

The third major objective is for the participant to review all information recorded to verify whether or not it is correct. This entails a review of the form once it has been completed, or "double checking". One way to assess whether or not the participant is doing this is to give them a completed claim form, asking them to find any mistakes.

COMPETENCY H

FSA

1. Why must an insurance claim form be completed accurately?

2. How do you know which form is the correct one to complete?

3. How can you tell if the payment will go to you or the provider?

Practice filling out claim forms by completing the accompanying Dental Claim Form. Once you have completed the form, answer the following questions.

1. When should you sign the form?

2. There are six parts to the Dental Form. Which parts are filed out by you?

3. How long can you wait before sending in this form after treatment is completed?

4. The dentist tells you that treatment will cost $450.00, can you still use this form?

OFFICIAL USE ONLY

CSEA EMPLOYEE BENEFIT FUND

DENTAL CLAIM FORM

NOTE:
SEE REVERSE SIDE FOR COMPLETE FILING INSTRUCTIONS
MAIL CLAIMS TO CSEA EMPLOYEE BENEFIT FUND, P.O. BOX 11-206, ALBANY, N.Y. [illegible]
SUBMIT THIS CLAIM FORM FOR PAYMENT AFTER ALL DENTAL WORK IS COMPLETED
EMPLOYEE FILL IN AREAS PRINTED IN RED DENTIST TO COMPLETE THE BALANCE

CHECK ONE
☐ DENTIST'S PRE TREATMENT ESTIMATE
☐ DENTIST'S STATEMENT OF ACTUAL SERVICES

PART 1

PATIENT NAME
RELATIONSHIP TO EMPLOYEE: SELF | SPOUSE | CHILD
SEX: M | F
PATIENT BIRTHDATE: MO | DAY | YEAR
EMPLOYEE NAME FIRST LAST
EMPLOYEE SOCIAL SECURITY NO.
EMPLOYEE MAILING ADDRESS
CITY STATE ZIP
WORK PHONE ( )
HOME PHONE ( )
IF FULL TIME STUDENT - SEE REVERSE
DOES PATIENT HAVE OTHER DENTAL COVERAGE? ☐ YES ☐ NO
IF YES, IDENTIFY OTHER COVERAGE

PART 2

DENTIST NAME
MAILING ADDRESS
CITY STATE ZIP
DENTIST SOC. SEC. OR T.I.N.
DENTIST LICENSE NO.
DENTIST PHONE NO.
[illegible]
[illegible]
[illegible]
[illegible]

PART 3

PLEASE ISSUE PAYMENT DIRECTLY TO THE DENTIST

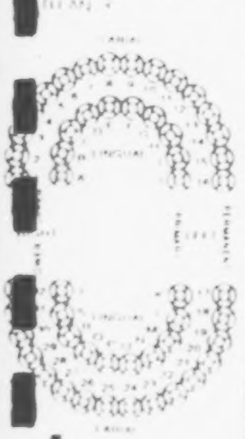
SIGNED (COVERED EMPLOYEE)

[illegible]
☐ [illegible] ☐ [illegible] ☐ [illegible]
☐ [illegible] ☐ [illegible]
[illegible] ☐ YES ☐ NO
[illegible]

RADIOGRAPHS ENCLOSED ☐ YES ☐ NO ☐ F.M.S. ☐ PANOREX BITEWINGS HOW MANY PERIAPICALS HOW MANY

PART 4

ICATE MISSING TEETH
BY AN X



EXAMINATION AND TREATMENT PLAN - LIST IN ORDER FROM TOOTH NO. 1 THROUGH TOOTH NO. 32 - USE CHARTING SYSTEM SHOWN

TOOTH # OR LETTER	SURFACE	DESCRIPTION OF SERVICE (INCLUDING X-RAYS, PROPHYLAXIS, MATERIALS USED, ETC.) LINE NO.	DATE SERVICE PERFORMED MO. DAY YEAR	PROCEDURE NUMBER	FEE	FOR ADMINISTRATIVE USE ONLY
				TOTAL FEE CHARGED		

PART 5

NOT TO BE SIGNED BY MEMBER UNTIL WORK IS COMPLETED.
I HEREBY CERTIFY THAT THE PROCEDURES AS INDICATED BY DATE HAVE BEEN COMPLETED TO MY SATISFACTION.

EMPLOYEE SIGNATURE
DATE

PART 6

DENTIST CERTIFICATION FOR SERVICES PROVIDED
I certify that the above number of items were provided and completed by me.
Dentist Signature Date

BEST COPY AVAILABLE

Instructions for filing a dental claim:

1. Employee fills out Part 1 of claim form and signs Part 5 after **dental treatment is completed.**
2. Dentist fills out Parts 2 and 4 of claim form and signs Part 6 upon completion of a course of dental treatment.
3. Employee/Dentist mails claim to CSEA Employee Benefit Fund, P.O. Box 11-206, Albany, N.Y. 12211
4. Claims should be submitted within 30 days of work completion.
5. **Pre-Determination of Benefits** is required for dental services anticipated to be **in excess of $200.00.**

   The same form may be used when applying for Pre-Determination.

   Reminder: Claim cannot be processed for payment unless you sign **Part 5.**

DEPENDENT STUDENT COVERAGE

An unmarried child who is a full-time student will be covered up to age 25 (12 hours enrolled for undergraduate credits or 6 hours graduate credits). Proof of student status must be submitted to the Fund annually before a claim can be honored. Such proof consists of a letter from the college or university attesting to his/her full-time attendance during the period that dental services were performed. If this proof has already been recorded with the Fund, it is not necessary to resubmit it with this claim.

GROUP ENROLLMENT FORM

☐ APPLICATION FOR ENROLLMENT
☐ REQUEST FOR CHANGE
☐ COBRA

If MEDICARE ELIGIBLE
COMPLETE # B312 - DO NOT USE THIS FORM

[redacted]

BlueCross BlueShield
of the Rochester Area

150 East Main Street, Rochester, New York 14617

1 - GENERAL INFORMATION

PLEASE READ AND COMPLETE ALL SECTIONS THAT APPLY

Name (Last Name, First, Middle Initial)	☐ Male ☐ Female	Age	Birth Date (mm/dd/yy)	Social Security #
Street Address				☐ Single ☐ Married ☐ Divorced ☐ Widowed
City, State, ZIP		Day Time Phone ( )		If Married - Spouse's Social Security #

2 - EMPLOYER INFORMATION

Employer Name	Employee Classification ☐ Active ☐ Retiree ☐ COBRA ☐ Dependent Child of Medicare Eligible

3 - BENEFIT INFORMATION

Type of Medical Coverage ☑ If applicable to your Group's Benefits	Check ☑ Persons to be Covered: Self	Spouse	Dependents
☐ Blue Choice ☐ Blue Choice Select			
☐ BC / BS Traditional			
☐ Comprehensive ☐ Comprehensive Plus			
☐ BC/BS Secure			
☐ Dental			
☐ Vision			
☐ Other (Specify)			

EMPLOYER OFFICE USE ONLY

Effective Date of Coverage	**EMPLOYER GROUP INFORMATION**	
	MEDICAL GROUP #	
	DENTAL GROUP #	
	VISION GROUP #	
	Date of Hire	Annual Deductible (Optional)
	Employee # (Optional)	Department # (Optional)

4 - CHANGE MEMBERSHIP

☐ Add Dependent ☐ Remove Dependent ☐ Change Coverage

Check ☑ Reason for Change and indicate Date of Change ___/___/___

☐ Marriage ☐ Birth ☐ Adoption ☐ Divorce ☐ Disabled ☐ Death ☐ Legal Separation ☐ Voluntary Cancellation ☐ Dependent Over Age ☐ Now Eligible under Medicare ☐ Primary Care Physician / Group Health Medical Center ☐ Other (Specify) ____________

5 - COBRA

COBRA Subscribers cannot change benefit coverage, unless open enrollment.

Are you continuing Coverage under COBRA? ☐ No ☐ Yes

If Yes, Check ☑ COBRA Event and indicate Date of Event ___/___/___

☐ Spouse of Deceased Employee
☐ Employment Terminated
☐ Divorce
☐ Disabled
☐ Dependent Child no longer Eligible under terms of Employer's Health Plan
☐ Covered Dependent / Employee becoming eligible for Medicare
☐ Reduction in hours / no longer meets Group's Eligibility Requirements
☐ Other (Specify) ____________

6 - EMPLOYEE AND DEPENDENT(S)

USE AN ADDITIONAL APPLICATION FORM FOR MORE DEPENDENT INFORMATION
IF REQUEST FOR CHANGE - LIST ONLY THE DEPENDENTS THAT ARE AFFECTED BY THE CHANGE.

FOR ALL MEMBERS - COMPLETE NAME, RELATIONSHIP, AND DATE OF BIRTH FOR THOSE COVERED ON YOUR CONTRACT.

IF YOU ARE A BLUE CHOICE MEMBER & CHOOSING A PRIVATE PHYSICIAN - CHECK ☑ PRIVATE OFFICE AND COMPLETE PCP SECTION

IF YOU ARE A BLUE CHOICE MEMBER & CHOOSING A GROUP HEALTH MEDICAL CENTER - CHECK ☑ APPLICABLE CENTER AND LEAVE PCP SECTION BLANK.

Name (First, M.I. Last if different) List all Members covered on this contract	Relationship Subscriber, Spouse, Son, Daughter, etc.	Date of Birth (mm/dd/yy)	Primary Care Physician - (PCP) (Private Office) Female(s) may also select an OB/GYN physician	☑ if Current Patient	BC/BS USE ONLY PCP NUMBER
Name	Subscriber		PCP		
☐ Private Office ☐ Wilson 102 ☐ Folsom 103 ☐ Greece 104 ☐ Perinton 105			OB/GYN		
Name			PCP		
☐ Private Office ☐ Wilson 102 ☐ Folsom 103 ☐ Greece 104 ☐ Perinton 105			OB/GYN		
Name			PCP		
☐ Private Office ☐ Wilson 102 ☐ Folsom 103 ☐ Greece 104 ☐ Perinton 105			OB/GYN		
Name			PCP		
☐ Private Office ☐ Wilson 102 ☐ Folsom 103 ☐ Greece 104 ☐ Perinton 105			OB/GYN		

If your child(ren) is over age 19 and a **full time student**, please indicate if he/she is a fulltime student under "Relationship" above.

If your child is over age 19 and **handicapped**, please complete the Handicapped Application - Form # R460 and attach to this form.

If your child is over age 19 and a **foster / adopted**, child please complete the Foster Dependent Application - Form # R468 and attach to this form.

7 - OTHER COVERAGE

USE AN ADDITIONAL APPLICATION FORM IF MORE THAN ONE INSURANCE CARRIER

Have you or any member of your family been enrolled in any other Health Insurance program in the last 60 days? ☐ No ☐ Yes (Complete this section)

☐ Blue Cross/Blue Shield of Rochester ☐ Dental ☐ Other (Specify Below) Do you wish to retain both contracts? ☐ No ☐ Yes

Do you wish to be billed if there is any unpaid period of coverage between two BC / BS Products? ☐ No ☐ Yes

Insured's Name (Last, First, Middle Initial)	Insurance Company / HMO Name / Address	ID # with Insurance Co./HMO	Effective Date
Employer Name		Contract Is ☐ Active ☐ Cancelled	Contract Type ☐ Single ☐ Family

8 - AUTHORIZATION

I acknowledge that this enrollment and subsequent acceptance of services by myself, spouse and eligible dependents is subject to the terms of the Subscriber Contract obtained through my Employer. I also understand that if I have selected Blue Choice, that all care including hospital, and Physician Care, must be provided or arranged by the designated primary care physician. I hereby authorize the release of all medical records to Blue Cross and Blue Shield for all members covered on this contract. I hereby accept responsibility for payment of any portion of the premium, if applicable, which I have agreed to pay through the group. I understand that any claim by me or one of my eligible dependents may be denied and my coverage cancelled without prior written notice if I have included false information. I certify to the best of my knowledge and belief the information given on this application is complete and true.

Subscriber Signature ____________________ Date ____________ Group Representative Signature ____________________ Date ____________

COMPREHENSIVE COVERAGE ONLY: RETAIL INSTALLMENT CREDIT AGREEMENT: I hereby certify that all the statements made in this application are true and complete for the purpose of obtaining Blue Cross and Blue Shield coverage and credit from Chase Lincoln First Bank, N.A. I agree that this Application is part of the RETAIL INSTALLMENT CREDIT AGREEMENT. I have received a complete copy of the RETAIL INSTALLMENT CREDIT AGREEMENT and the Billing Rights Statement. I agree to be bound by the terms of these documents.

Subscriber Signature ____________________ Date ____________

BlueCross BlueShield
of the Rochester Area

150 [illegible]st Main Street, Rochester, New York 14647

[redacted]

Subscriber Claim Form

To insure timely processing, please complete all sections. Claims missing information will be returned for completion. For assistance in filing your claim, please read the instructions on the back.

Subscriber identification number:

Subscriber's Full Name

Address

City, State, Zip Code

If your address has changed or is incorrect, please call our CustomerService Department at the telephone number listed on the back of the form.

1. Patient Information:

Patient's full name	
Sex ☐ Male ☐ Female	Relationship to subscriber ☐ 1 Self ☐ 3 Child ☐ 2 Spouse ☐ 4 College Student
Date of birth	If treatment was the result of a non-work injury, give date of injury:
If other than USA, in what country was patient treated?	
Patient diagnosis(illness/injury which required treatment)	

2. Medicare: Regardless of age, is the patient covered by Medicare? ☐ **YES** ☐ **NO**
If yes, please be sure to send bills and matching "Explanation of Medicare Benefits"

3. Motor Vehicle or Work Related Illness or Injury:

a. Was the treatment in any way motor vehicle related? ☐ **YES** ☐ **NO**

b. Was the treatment the result of a work related illness or injury? ☐ **YES** ☐ **NO**

c. If answer to a. or b. is yes, please describe accident or illness:	Date of accident or illness:

4. Other Insurance Carrier:

Is the patient covered by another health care plan?

☐ **NO** (you are declaring that these services are not reimbursable under any other health plan)

☐ **YES** (please complete the following section and include your Explanation of Benefits)

Policyholder's name	Date of birth	Social Security number	Relationship to patient
Name of policyholder's employer			Employment status: ☐ Active ☐ Retired
Name and address of insurance carrier			This policy covers the: ☐ Individual ☐ Husband & wife ☐ Family ☐ Parent & child
Policy or certificate number	Effective date	Carrier's telephone	Spouse's date of birth:

5. Claim Date and Subscriber's Signature: *(Unsigned claims will be returned.)*

Any person who knowingly and with intent to defraud any insurance company or other person files a statement of claim containing any materially false information, or conceals information concerning any fact material thereto, for the purpose of misleading, commits a fraudulent insurance act, which is a crime. In addition, I hereby authorize any insurance company, organization, employer, hospital, doctor or any other provider of service to release any information requested relevant to this claim and any attached bills.

Date: ***Subscriber's signature:***

How To Submit Your Claim

This claim form can be used to submit all your bills. However, a separate claim form must be completed for each person's bills. If you need additional claim forms, please call the EXPRESSLINE at 716-454-5010. If you are calling from outside our area, please call 1-800-847-1200.

If you have any questions about completing the claim form or benefits covered under your contract, please call our Customer Service Department at 716-325-3630 or 1-800-847-1200.

Mail completed claims to:

Blue Cross and Blue Shield of the Rochester Area
P. O. Box 41965
Rochester, NY 14604

In order to process your claim promptly, please refer to the following guidelines to insure that all necessary information is included:

A. Submit bills for each patient on separate claim forms. A separate claim form is also required for different calendar years. Please submit the original bills with your claim form. Keep copies for your own records. The actual bills are necessary for claims processing.

B. Bills must include:

Name and address (on letterhead) of the provider of service or supply (hospital, doctor, pharmacy, etc.).

Patient's full name.

Type of service or supply (office visits, chest x-ray, etc.).

Place of service (inpatient or outpatient hospital, office, etc.).

Date and charge for each service or supply provided.

Patient's diagnosis (the medical condition the patient was treated).

C. Bills for the following services should also include:

Prescription Drugs - Prescription number, name of drug, number of days supplied, quantity and name of prescribing doctor.

Private Duty Nurse - The type of Nurse (RN, LPN, or HHA), license number, the shift and hours worked. A statement of medical necessity from the prescribing doctor.

Durable Medical Equipment (wheelchair, oxygen tank, etc.) - A statement of medical necessity from the prescribing doctor which indicates how long the equipment will be used and a statement from the equipment supplier showing both the rental and purchase price.

D. Cash register receipts, cancelled checks, money orders, credit card vouchers and personal lists of services or bills, stating only 'balance forward' are not acceptable as substitutes for bills.

Blue Cross and Blue Shield employees are dedicated to prompt and accurate claim payments to our subscribers. By following these instructions and filling out the claim form completely, you will help us meet our goal of processing your claim in a satisfactory manner.

OFFICIAL USE ONLY

CSEA
EMPLOYEE
BENEFIT FUND

DENTAL CLAIM FORM

NOTE:
SEE REVERSE SIDE FOR COMPLETE FILING INSTRUCTIONS
MAIL CLAIMS TO CSEA EMPLOYEE BENEFIT FUND, P.O. BOX 11 206, ALBANY, N.Y. 1221[illegible]
SUBMIT THIS CLAIM FORM FOR PAYMENT AFTER **ALL** DENTAL WORK IS COMPLETED
EMPLOYEE FILL IN AREAS PRINTED IN RED - DENTIST TO COMPLETE THE BALANCE

CHECK ONE: ☐ DENTIST'S PRE TREATMENT ESTIMATE
☐ DENTIST'S STATEMENT OF ACTUAL SERVICES

PART 1

PATIENT NAME

RELATIONSHIP TO EMPLOYEE: SELF | SPOUSE | CHILD

SEX: M | F

PATIENT BIRTHDATE: MO | DAY | YEAR

EMPLOYEE FIRST / MIDDLE / LAST

EMPLOYEE SOCIAL SECURITY NO.

EMPLOYEE MAILING ADDRESS

CITY / STATE / ZIP

WORK PHONE (   )

HOME PHONE (   )

IF FULL TIME STUDENT - SEE REVERSE

DOES PATIENT HAVE OTHER DENTAL COVERAGE? ☐ YES ☐ NO
IF YES, IDENTIFY OTHER COVERAGE

PART 2

DENTIST NAME

MAILING ADDRESS

CITY / STATE / ZIP

DENTIST SOC. SEC. OR E.I.N.

DENTIST LICENSE NO.

DENTIST PHONE NO.

IS TREATMENT FOR ORTHODONTICS?

IF SERVICES ALREADY COMMENCED ENTER

DATE APPLIANCES PLACED

ENTER NO. OF MOS. TREATMENT HAS BEEN IN PROGRESS

PART 3

PLEASE ISSUE PAYMENT DIRECTLY TO THE DENTIST

SIGNED (COVERED EMPLOYEE)

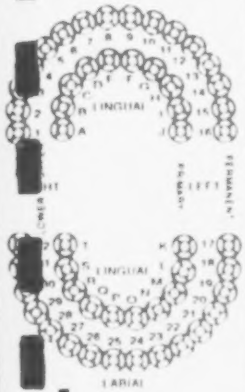
DENTAL PRACTICE LIMITED TO (CHECK APPROPRIATE BOX)
☐ GENERAL PRACTICE ☐ ORTHODONTIA ☐ PERIODONTIA
☐ ORAL SURGERY ☐ ENDODONTIA

IF PROSTHESIS, IS THIS INITIAL PLACEMENT ☐ YES ☐ NO
IF NO ENTER DATE OF PRIOR PLACEMENT

PART 4

RADIOGRAPHS ENCLOSED ☐ YES ☐ NO ☐ F.M.S. ☐ PANOREX BITEWINGS HOW MANY PERIAPICALS HOW MANY

INDICATE MISSING TEETH WITH AN "X"



EXAMINATION AND TREATMENT PLAN - LIST IN ORDER FROM TOOTH NO. 1 THROUGH TOOTH NO. 32 USE CHARTING SYSTEM SHOWN

TOOTH # OR LETTER	SURFACE	DESCRIPTION OF SERVICE (INCLUDING X-RAYS, PROPHYLAXIS, MATERIALS USED, ETC.) LINE NO.	DATE SERVICE PERFORMED MO. DAY YEAR	PROCEDURE NUMBER	FEE	FOR ADMINISTRATIVE USE ONLY
		1				
		2				
		3				
		4				
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
				TOTAL FEE CHARGED		

PART 5

NOT TO BE SIGNED BY MEMBER UNTIL WORK IS COMPLETED.

I HEREBY CERTIFY THAT THE PROCEDURES AS INDICATED BY DATE HAVE BEEN COMPLETED TO MY SATISFACTION.

EMPLOYEE SIGNATURE
DATE

PART 6

INDICATE NO.
DENTIST CERTIFICATION FOR SERVICES PROVIDED

I certify that the above number of items were provided and completed by me.

Dentist Signature
Date

Instructions for filing a dental claim:

1. Employee fills out Part 1 of claim form and signs Part 5 after **dental treatment is completed.**
2. Dentist fills out Parts 2 and 4 of claim form and signs Part 6 upon completion of a course of dental treatment.
3. Employee/Dentist mails claim to CSEA Employee Benefit Fund, P.O. Box 11-206, Albany, N.Y. 12211.
4. Claims should be submitted within 30 days of work completion.
5. **Pre-Determination of Benefits** is required for dental services anticipated to be **in excess of $200.00.**

   The same form may be used when applying for Pre-Determination.

   Reminder: Claim cannot be processed for payment unless you sign **Part 5.**

DEPENDENT STUDENT COVERAGE

An unmarried child who is a full-time student will be covered up to age 25 (12 hours enrolled for undergraduate credits or 6 hours graduate credits). Proof of student status must be submitted to the Fund annually before a claim can be honored. Such proof consists of a letter from the college or university attesting to his/her full-time attendance during the period that dental services were performed. If this proof has already been recorded with the Fund, it is not necessary to resubmit it with this claim.

KEY

COMPETENCY I

FSA

Match the letter of the definition in the space provided next to each numbered vocabulary word.

M 1. assets

D 2. referral

C 3. neutral

N 4. persistent

K 5. authorized

L 6. voluntary

G 7. counseling

J 8. consequences

H 9. confidential

I 10. facilitator

E 11. allied resources

F 12. disciplinary procedures

A 13. deterioration

B 14. specifically

a. to grow worse; degenerate

b. explicitly set forth, definite

c. not aligned to or supporting any side

d. direction; assignment

e. joined or united support

f. actions designed to punish

g. the act of exchanging opinions and ideas

h. done or communicated in secret

i. someone who makes things easy

j. what follows an action

k. given power or permission

l. acting, serving, or done willingly

m. valuable or useful people

n. refusing to give up or let go

KEY

1. What does EAP stand for? ABBREVIATION FOR
EMPLOYEE ASSISTANCE PROGRAM

2. What services does EAP provide? EAP provides CONSULTATION & REFERRAL SERVICES. WHILE EAP DOES NOT PROVIDE COUNSELING SERVICES, IT DOES SERVE AS A LIASON DIRECTING the EMPLOYEE TO AN APPROPRIATE PROFESSIONAL TO ASSIST THEM

3. Who is eligible (i.e. those who can obtain services) for EAP?
ALL EMPLOYEES OF SUNY BROCKPORT AND THEIR FAMILIES

4. What five types of problems does EAP help with?
1. DRUG/OR ALCOHOL RELATED
2. FAMILY OR MARITAL
3. EMOTIONAL
4. MEDICAL
5. LEGAL OR FINANCIAL

5. A. John is employed by FSA as a kitchen helper. He is currently using several recreational drugs on the weekends but has found himself tempted to use them before and during work to "get by". John's wife has encouraged him to seek help and he is concerned about his children developing bad habits; however, he does not know where to turn.

What should John do? JOHN SHOULD SEEK HELP AT THE EAP CENTER

B. Sally is employed full-time by SUNY Brockport. Her friend Barb works in the community. Sally is worried about Barb because her husband has made threats against her and previously pushed her down the stairs, though he later said it was an "accident".

What should Sally do? NOTHING. BARB IS NOT ELIGIBLE FOR COVERAGE BY EAP

FSA COMPETENCY I: TUTOR AID

This competency entails the participant be able to summarize the Employee Assistance Program (EAP).

The first major objective is for the participant to be able to read through the EAP leaflet, understand, and retain the information contained. The following is a list of words most likely to give participants difficulty.

assets: a valuable or useful person
referral: direction; assignment
neutral: not aligned to or supporting any side
persistent: refusing to give up or let go
authorized: given power or permission
voluntary: acting, serving, or done willingly
counseling: exchanging opinions and ideas
consequences: what follows an action
confidential: done or communicated in secret
facilitator: someone who makes things easy
consultation: seeking advice or information
allied resources: joined or united support
disciplinary procedures: actions designed to punish
deterioration: to grow worse; degenerate

The second major objective is for the participant to be able to decide if an employee is able to utilize the services provided by EAP. The subskills for this objective are identifying the problem and analyzing it so see if it fits into a category covered by EAP.

For example: John is employed by FSA as a kitchen helper. He is currently using several recreational drugs on the weekends but has found himself tempted to use them before and during work to "get by". John's wife has encouraged him to seek help and he is concerned about his children developing bad habits; however, he doesn't know where to turn. The first subskill is about identifying the problem. It should be obvious that the problem is drug use. This problem does fit into EAP coverage and so John should seek help from them.

Another example is: Sally is employed full-time by SUNY Brockport. Her friend Barb works in the community. Sally is worried about Barb because her husband has made threats against her and previously pushed her down the stairs, though he later said it was an "accident". Here the problem is spouse abuse but it is not directly affecting a SUNY Brockport Employee. So while Sally may advise Barb to seek help, Barb cannot go to EAP.

Any number of other scenarios could be developed related to the other areas covered by EAP counseling; drug/or alcohol-related, family or marital, emotional, medical, legal, or financial problems.

*Sexual Harassment. While sexual harassment is not specifically covered in Competency I, it is an important workplace issue which should be touched upon in brief. The tutor should discuss with the participant the definition of sexual harassment, the college policy on sexual harassment, who the victims are, and what can be done about it. All of the above are covered in the Sexual Harassment pamphlet put out by the college.

Sexual harassment is defined as unwelcome sexually oriented advances or either a verbal, written, or physical nature. The key word here is "unwelcome", and the victim should make the perpetrator aware that their advances are indeed unwelcome. But there are fine lines within the definition and the pamphlet should be reviewed by both tutor and participant.

SUNY Brockport does not tolerate sexual harassment and those convicted of such an offense will be discharged or expelled. Sexual harassment is a serious matter and should not be taken lightly.

Typically, the victims of sexual harassment are subordinate women and the perpetrators are their male superiors. However, sexual harassment crosses all boundaries and employees should be aware of this.

There are a number of avenues for dealing with sexual harassment: (a) talking with the Affirmative Action Facilitator; (b) talking directly with the perpetrator to clear up any miscommunication; (c) write a letter to the perpetrator; or (d) seek out a supervisor.

E·A·P

WHAT TYPES OF PROBLEMS DOES EAP HELP WITH?

drug/or alcohol-related
family or marital
emotional
medical
legal
or
financial

EAP can put you in touch with help in your community.

THE EAP FACILITATOR'S ROLE

■ The Employee Assistance facilitator at each facility is a confidential personal advisor available to all employees. Discussions with the facilitator will *not be mentioned in any way to anyone else in the facility or in the community*, unless the facilitator is specifically authorized to do so by the employee in order to obtain help.

YOUR EAP FACILITATOR IS:

Pat Hobson, EAP Coordinator
Call: 395-2308/2119

WHAT IS EAP?

■ The **E**mployee **A**ssistance **P**rogram is a free, confidential, voluntary consultation and referral service.

■ EAP itself does not provide counseling, but serves as the link between SUNY employees and the skilled professional, counseling, medical and allied resources within the community. It is a neutral office not associated with disciplinary procedures.

WHY IS BROCKPORT PROVIDING EAP?

■ From time to time everyone experiences personal problems. Usually these problems are solved through discussion with close friends and relatives. But occasionally a problem continues, because there is no one to turn to and serious consequences result.

■ However, if a persistent personal problem is identified and action is taken as quickly as possible, chances are good that the difficulty can be managed before it results in a serious deterioration of an employee's health, home life or job performance.

■ Brockport cares about its employees because they are among its most important assets.

WHO MAY USE EAP?

■ All employees of the State University of New York at Brockport and their families.

COMPETENCY I

FSA

Match the letter of the definition in the space provided next to each numbered vocabulary word.

____1. assets
____2. referral
____3. neutral
____4. persistent
____5. authorized
____6. voluntary
____7. counseling
____8. consequences
____9. confidential
____10. facilitator
____11. allied resources
____12. disciplinary procedures
____13. deterioration
____14. specifically

a. to grow worse; degenerate
b. explicitly set forth, definite
c. not aligned to or supporting any side
d. direction; assignment
e. joined or united support
f. actions designed to punish
g. the act of exchanging opinions and ideas
h. done or communicated in secret
i. someone who makes things easy
j. what follows an action
k. given power or permission
l. acting, serving, or done willingly
m. valuable or useful people
n. refusing to give up or [illegible] go

1. What does EAP stand for?

2. What services does EAP provide?

3. Who is eligible (i.e. those who can obtain services) for EAP?

4. What five types of problems does EAP help with?

1.
2.
3.
4.
5.

5. A. John is employed by FSA as a kitchen helper. He is currently using several recreational drugs on the weekends but has found himself tempted to use them before and during work to "get by". John's wife has encouraged him to seek help and he is concerned about his children developing bad habits; however, he does not know where to turn.

What should John do?

B. Sally is employed full-time by SUNY Brockport. Her friend Barb works in the community. Sally is worried about Barb because her husband has made threats against her and previously pushed her down the stairs, though he later said it was an "accident".

What should Sally do?

Key

COMPETENCY J

FSA

Policies and Procedures Manual

1. Match the correct policy with its title.

A.	Policy 104A	A Non-Union Probationary Period
B.	Policy 104B	E Employee Uniforms
C.	Policy 105	B Probationary Period
D.	Policy 126	F Hair Restraints and Gloves
E.	Policy 204	D Discriminatory Harassment
F.	Policy 211	C Progressive Discipline

2. What do these policies mean?

Progressive Discipline employee's conduct interferes with the order & efficientness of FSA

Probationary Period 26 work weeks; employee may be terminated if not in FSA's interests w/ 1 days notice.

Discriminatory Harassment based on race, national origin, ethnicity, sex, sexual preference, or physical handica

Employee Uniforms easy identification, professional dress, & sanitary

Hair Restraints and Gloves prevents food-borne illnesses, insures safe & wholesome food, & avoids cross-contamination

3. Why are these policies important? How is job retention or termination affected by the policies and procedures?

① could interfere with other worker's duties, ② safety & sanitary reasons, ③ and coworker's safety & attitudes, ④ job performance - layoffs

4. A. Which of these policies receive disciplinary action for violations?

progressive discipline
discriminatory harassment - reprimand, fire, suspension, or terminatio
uniforms - eventual termination

B. Which policy infractions are subject to job termination?

probationary period
uniforms
discriminatory harassment
progressive discipline
hair restraints & gloves - eventual terminatio

5. Decide if the situations are proper (P) or improper (I).

I Charles does not wear his hair nets and gloves because they are not in fashion.

P Diane is always on time with her correct dress and attitude.

I Ted has been given 2 warnings for his behavior.

I Karen has missed many word day which were unreported.

I Nancy has not returned from break on time.

P Carol gave her supervisor a Doctor's excuse for her illness the past 3 days.

I Tom does not like William because he is Indian and gives him a hard time at work.

P Jerry filed a grievance because he feels he has been sexually harassed.

Key

COMPETENCY J

FSA

Directions: Match the correct number with the description or definition.

29 A measurement of how well you executed your job

27 A treatment which produces mental or moral improvement

26 the act of joining

5 agents or substances that intoxicate

25 to urge on or start something

31 proceeding in steps

19 to make no allowance for

13 to purposely express an untrue statement

14 weaknesses

15 a disciplinary action that temporarily separates you from your job

2 the imposing of a policy or regulation

20 chronic absence, not being present

6 two events existing at the same time

11 to start or begin

12 to stand around

7 to require

9 an event or occurrence

28 a drug that is regulated by authorized agencies

30 the moderation of an event or condition

24 benefits which have accumulated as a result of time employed

16 time between two events

34 the number of days worked in a row required by company policy

17 to assign a portion of something

10 to state a fact without proof

8 to set a situation right/to remove cause of grievance

18 given up under force

21 the state of being harsh toward another

1 being disobedient to authority

33 everything existing within a limit

38 fully expressed, leaving nothing implied

36 understood, but not directly expressed

39 a group of people sharing a common and distinctive background

37 ethnic character, background or affiliation

22 to irritate persistently

35 willingness to follow a prescribed course

3 a formal punishment

4 authorized permission that makes a course of action valid

32 to make something feel more

1. insubordination
2. ethics
3. reprimand
4. sanctions
5. intoxicants
6. simultaneously
7. necessitate
8. redress
9. incident
10. alleged
11. commence
12. loitering
13. falsifying
14. deficiencies
15. suspension
16. intervals
17. allotted
18. submission
19. unexcused
20. absenteeism
21. hostile
22. harassment
23. intimidating
24. accrued benefits
25. to instigate
26. conjunction
27. disciplinary action
28. controlled substances
29. performance evaluation
30. mitigating circumstances
31. progressive
32. sensitize
33. all-inclusive
34. consecutive working days
35. compliance
36. implicitly
37. ethnicity
38. explicitly
39. ethnic

COMPETENCY J

FSA

Policies and Procedures Manual

1. Match the correct policy with its title.

A.	Policy 104A	Non-Union Probationary Period
B.	Policy 104B	Employee Uniforms
C.	Policy 105	Probationary Period
D.	Policy 126	Hair Restraints and Gloves
E.	Policy 204	Discriminatory Harassment
F.	Policy 211	Progressive Discipline

2. What do these policies mean?

Progressive Discipline____

____

Probationary Period____

____

Discriminatory Harassment_____________________________________

____

Employee Uniforms____

____

Hair Restraints and Gloves____________________________________

____

3. Why are these policies important? How is job retention or termination affected by the policies and procedures?

____

____

____

4. A. Which of these policies receive disciplinary action for violations?

B. Which policy infractions are subject to job termination?

5. Decide if the situations are proper (P) or improper (I).

______Charles does not wear his hair nets and gloves because they are not in fashion.

______Diane is always on time with her correct dress and attitude.

______Ted has been given two warnings for his behavior.

______Karen has missed many work days which were unreported.

______Nancy has not returned from break on time.

______Carol gave her supervisor a Doctor's excuse for her illness the past three days.

______Tom does not like William because he is Indian and gives him a hard time at work.

______Jerry filed a grievance because he feels he has been sexually harassed.

COMPETENCY J

FSA

Directions: Match the correct number with the description or definition.

____A measurement of how well you executed your job

____A treatment which produces mental or moral improvement

____the act of joining

____agents or substances that intoxicate

____to urge on or start something

____proceeding in steps

____to make no allowance for

____to purposely express an untrue statement

____weaknesses

____a disciplinary action that temporarily separates you from your job

____the imposing of a policy or regulation

____chronic absence, not being present

____two events existing at the same time

____to start or begin

____to stand around

____to require

____an event or occurrence

____a drug that is regulated by authorized agencies

____the moderation of an event or condition

____benefits which have accumulated as a result of time employed

____time between two events

____the number of days worked in a row required by company policy ____to assign a portion of something

____to state a fact without proof

____to set a situation right/to remove cause of grievance

____given up under force

____the state of being harsh toward another

____being disobedient to authority

____everything existing within a limit

____fully expressed, leaving nothing implied

____understood, but not directly expressed

____a group of people sharing a common and distinctive background

____ethnic character, background or affiliation

____to irritate persistently

____willingness to follow a prescribed course

____a formal punishment

____authorized permission that makes a course of action valid

____to make something feel more

1. insubordination
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10. alleged
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12. loitering
13. falsifying
14. deficiencies
15. suspension
16. intervals
17. allotted
18. submission
19. unexcused
20. absenteeism
21. hostile
22. harassment
23. intimidating
24. accrued benefits
25. to instigate
26. conjunction
27. disciplinary action
28. controlled substances
29. performance evaluation
30. mitigating circumstances
31. progressive
32. sensitize
33. all-inclusive
34. consecutive working days
35. compliance
36. implicitly
37. ethnicity
38. explicitly
39. ethnic

Personnel Employee Orientation Handbook

Carol Dowling, Personnel Assistant
Brockway Hall, Upstairs
395-2652

faculty
student
association

WELCOME TO OUR NEW EMPLOYEE

Why We're Having This Meeting

- ☐ To introduce you to our organization
- ☐ To get you off on the right foot so you can fit in and work well here
- ☐ To explain our policies and mission statement
- ☐ To explain your job description in detail
- ☐ To answer all your questions
- ☐ To explain what happens next -- how you'll be trained

What We're All About

Our history

- ☐ How we came to be -- when, where and why
- ☐ Who owns the Faculty Student Association
- ☐ A short history of the college itself
- ☐ What's special about F.S.A. -- stories connected with it, awards received, growth pattern

"Who's In Charge Here?"

Organizational Structure

- ☐ Chart of departments and supervisory levels
- ☐ Where you fit in the organization
- ☐ Who you report to
- ☐ "Open door" to management

Notes

Mission Statement

Union Contract

"What is FSA" Brochure

FSA Organizational Chart

THE ANSWERS TO YOUR QUESTIONS

Payroll Policies

- ☐ When payday is -- when your first payday is
- ☐ How often payday is (length of pay periods)
- ☐ How you'll get your check
- ☐ Who to see if you have questions about your time card or paycheck
- ☐ Information needed by your employer: for W-4 withholding, your Social Security number, address, marital status, I-9 Form etc.
- ☐ What deductions will be made
- ☐ How overtime is calculated
- ☐ Management policy on lost checks

For Tipped Employees

- ☐ Form or procedure for recording tips
- ☐ How often tips will be reported
- ☐ How deductions will be made for state and federal withholding, Social Security, etc. on the tips reported

Salary and Performance Review

- ☐ Probationary period, how long it is and what's expected
- ☐ How often you'll be reviewed
- ☐ When you'll be reviewed
- ☐ Who will review you
- ☐ What the criteria for review are
- ☐ How you'll be notified of a raise
- ☐ When that raise will become effective
- ☐ ______________________________

Promotions

- ☐ How management promotes from within
- ☐ How the employee can apply
- ☐ What criteria other than current job performance will be considered for promotion
- ☐ If passed over, how the employee will be notified of why and what to do to improve (See Unit Manager)

Notes

Payroll Schedule

Union Contract

Check Stub

Evaluation Form

Probation Policy

OUR STANDARDS, OUR POLICIES

Disciplinary Policy

❒ Number of warnings before termination
❒ Time allowed for corrections
❒ Conduct that will result in termination:
  ★ Continued violation of policies
  ★ Insubordination
  ★ Frequent tardiness and/or absenteeism
  ★ Uncooperativeness with fellow employees
  ★ Improper respect for our customers
❒ Conduct that can mean ***immediate*** termination:
  ★ Drunkenness
  ★ Drug use
  ★ Abusiveness toward a customer or employee
  ★ Theft

❒ Attendance Policy

Separation From FSA

❒ How to give notice if you're quitting
❒ How much notice is expected
❒ Exit Interview/Last Check

Notes

Discipline/Attendance Policy

BENEFITS

Time Off

- ☐ Who is eligible for vacation pay (full-time and part-time?)
- ☐ How long you must work here to be eligible
- ☐ Whether you must take vacation, can get paid for it instead, or can accumulate it
- ☐ How much vacation pay you'll get
- ☐ How much advance notice is necessary to schedule your vacation
- ☐ Who gets first priority for dates or times of the year
- ☐ How to schedule your vacation

Sick Leave

- ☐ Who is eligible for sick leave
- ☐ How long you must work here to be eligible
- ☐ How you can accumulate it
- ☐ How much sick leave, per month, per year, etc.
- ☐ When a doctor's statement is required (see Attendance Policy)

Earned Time

Personal Leave

- ☐ Who is eligible for personal leave?
- ☐ How many days of personal leave do you receive?
- ☐ When are you awarded your personal leave?
- ☐ Who do you go to for scheduling personal leave?

Holidays

- ☐ Which holidays we're open, and which ones we're closed
- ☐ How the work schedules are determined for those days
- ☐ If any special pay or consideration is given for working those days

Notes

BENEFITS (continued)

Insurance

- ☐ What kind of insurance is offered: health, workmens compensation, major medical, life, disability, dental, vision?
- ☐ When and how you become eligible
- ☐ Whether your family can be covered as well
- ☐ How much you and your employer each pay
- ☐ How your share will be taken
- ☐ How to report a claim
- ☐ How you'll receive more details about the program(s) (keep address current)

Other Benefits

- ☐ Pension
- ☐ Educational assistance-Non Union
- ☐ Credit union
- ☐ How to become eligible and how each works
- ☐ Who to get more information from
- ☐ Flexible Spending Account- Non Union
- ☐ Employee Assistance Program

Misc.

Parking Letter
Network Security System Brochure
Uniform
Right To Know Law Film
ID/Meal Cards

Notes

After Probation, FSA Offers...

Credit Union Brochure

WELCOME TO OUR NEW EMPLOYEE

What We Expect from You

☐ Your best
☐ Commitment to excellent service and quality food
☐ Concern for your fellow employees and cooperation with our "team"
☐ Honesty
☐ Suggestions

What You Can Expect from Us

☐ Good working conditions
☐ Reasonable compensation for your efforts
☐ Recognition and reward for excellence in job performance
☐ Respect and constant communication from management

Job Training

☐ How you'll be trained
☐ Who will do the training
☐ How long it will take

Notes:

THE ANSWERS TO YOUR QUESTIONS

Work Schedules

- ☐ What our hours of operation are
- ☐ What your hours will be
- ☐ How the schedule is determined
- ☐ How much in advance it's determined
- ☐ How -- and if -- changes in the schedule can be made
- ☐ Who to see about changes
- ☐ Whether or not you can expect overtime
- ☐ How we keep track of hours (time clock, time cards, etc.)
- ☐ How and when to report in if you're ill
- ☐ Management policy on absenteeism

Breaks and Meals

- ☐ When breaks are scheduled
- ☐ How many and how long
- ☐ How to record the time taken
- ☐ Whether they're paid or unpaid time
- ☐ How meal breaks are scheduled
- ☐ How much time is allowed for meals and when
- ☐ Whether or not you can leave the premises
- ☐ Management position for interrupting breaks or meals because of customer needs
- ☐ Where to take breaks and meals
- ☐ Cost of employee meals
- ☐ How to record them (On guest check? Check on time card?)
- ☐ What may or may not be eaten
- ☐ Management policy on coffee, soft drinks, etc.

Notes

Attendance policy

Uniforms/Dress Code

☐ Good grooming standards
☐ Hair clean, appropriate hairdo, proper covering
☐ Length of hair
☐ Facial hair rules
☐ Basic cleanliness, especially hand-washing
☐ Description of the uniform or dress required for your job
☐ Where to get the uniform
☐ Who pays for it, and how
☐ If a deposit is required
☐ How the uniform is to be maintained
☐ When you're expected to have your uniform
☐ What happens to the uniform when you leave (Buy back?)
☐ Management policy on types of shoes
☐ Management policy on socks and hose
☐ Management policy on make-up and jewelry

Miscellaneous Whats and Wheres

☐ Layout of the establishment -- where things are (A walking tour)
☐ Where to enter and leave the building
☐ Where to park, where not to park
☐ Where to put your personal belongings (Management's responsibility for them?)
☐ Where the employee restrooms are

Notes

OUR STANDARDS, OUR POLICIES

Sanitation

- ☐ How important good sanitation is
- ☐ How you will learn our standards
- ☐ Importance of frequent hand-washing
- ☐ Management policies on smoking
- ☐ ____________________

Emergency Procedures

- ☐ How and when to report accidents on the job
- ☐ What to do in case of fire
- ☐ What to do in case of power failure
- ☐ What to do in case of bad weather (storm/blizzard)
- ☐ Where the first aid kit is, and who has access to it
- ☐ Injured customer

Loss Prevention

- ☐ How you can help -- portion control, prevent waste, proper control on inventory, etc.
- ☐ Management policy on employee theft

Welcome to F.S.A.!

Notes

Film

Network Brochure

Comp J

FSA POLICIES/PROCEDURES
POLICY #: 104 A

SUBJECT: Probationary Period for All Non-Union Employees (Management, Clerical and Part-Time Employees)

PURPOSE: New full-time, part-time, non-union FSA staff are on probation effective the first day of employment. This period allows the employee to demonstrate their understanding of the training given and willingness to work.

RESPONSIBILITY:

MANAGER:
The manager must provide the training and direction that the employee needs.

PROCEDURE:

1. Employees will be placed on probation for 26 work weeks effective the first day of employment. At any time during this period, if the manager determines that the employee's continued service is not in the best interest of the FSA, the employee may be terminated upon one day's notice.

2. The probationary period will also apply to an employee who changes position within the FSA. The employee will not lose accrued benefits.

3. A performance appraisal interview discussing the employee's strengths and areas of improvement will be conducted by the immediate supervisor at the following intervals:

   . the end of the 12 work week
   . the end of the 26 work week (end of the probationary period)

   The Manager/Assistant Manager will utilize the Performance Appraisal form for the performance evaluations. The original copy of the Performance Appraisal, signed by the employee, will be submitted to the Personnel Office to be filed in the employee's personnel file.

4. The Personnel Office is responsible for notifying the Unit Manager and Director of the completed working days for the new employee.

5. Unsatisfactory work performance at any time during probation could lead to termination.

6. After probation has been completed, unsatisfactory work performance or other violations could lead to termination in conjunction with the progressive discipline procedure.

BD: Revised 5/90; 10/91; 8/92

FSA POLICIES/PROCEDURES
POLICY #: 104 B PAGE 1 OF 1

SUBJECT: Probationary Period Union Employees

PURPOSE: In accordance with the CSEA contract, new employees shall be considered probationary employees for 90 working days.

RESPONSIBILITY:

MANAGER:
The manager must provide the training and direction that the employee needs.

PROCEDURE:

1. New employees are required to complete 90 working days before he/she is entered on the seniority list.

2. A performance appraisal interview discussing the employee's strengths and areas of improvement will be conducted by the immediate supervisor to determine if the employee's continued service is in the best interest of FSA at the following intervals:

   The end of 30 working days, and if appropriate, 15 days later

3. The Personnel Office is responsible for notifying the Unit Manager and Director of the completed probationary period for the new employee.

4. Unsatisfactory work performance at anytime during probation could lead to termination.

5. After probation has been completed, unsatisfactory work performance or other violations could necessitate the use of progressive discipline procedures up to and including termination.

BD: 06/14/90
revised 10/91; 5/92

SUBJECT: Progressive Discipline

PURPOSE: To recognize and correct performance deficiencies for all FSA employees.

RESPONSIBILITY:

MANAGERS RESPONSIBILITIES:

A. Managers must accurately record all violations, dates, prior violations, etc. using appropriate Progressive Discipline forms (attached).

B. Managers must notify the Personnel Manager within a timely fashion of violation at all levels and Progressive Discipline action taken in accordance with the Progressive Discipline Action (#4).

C. Managers must retain one copy of the Progressive Discipline form and submit one copy to the Personnel Manager in a timely fashion.

PERSONNEL MANAGER RESPONSIBILITIES:

A. The Personnel Manager shall immediately notify the Executive Director and appropriate FSA Director (i.e. Controller, Dining Service, Conference Center) of the violation and progressive discipline action being taken.

B. The Personnel Manager shall send a copy of the Progressive Discipline form simultaneously to the CSEA Union President if the violation involves a full-time union employee.

C. The Personnel Manager shall retain a copy of the Progressive Discipline form in the Personnel Office for future reference.

EXECUTIVE DIRECTOR RESPONSIBILITIES:

A. At the suspension step of the Progressive Discipline procedure, the Executive Director must approve the suspension prior to any suspension action.

B. At the termination step of the Progressive Discipline procedure, the Executive Director must approve the termination prior to any further action.

PROCEDURE:

1. Policy Statement

When an employee's conduct interferes with the orderly and efficient operation of the Faculty Student Association, disciplinary action may be taken. An employee against whom disciplinary action is taken will be informed of the reason for the disciplinary action and will be given an opportunity to present his or her side of the case. If an employee believes that he or she has been treated unfairly, the employee may appeal through the grievance process, where applicable, or to the Executive Director.

2. Violations Subject to Progressive Discipline

A. Unexcused lateness to work or returning from breaks
B. Failure to record or inaccurate recording of hours on time sheets
C. Wasting goods, products or supplies
D. Inattentiveness to work
E. Improper care of or unauthorized use of FSA or college property
F. Eating, drinking or smoking in unauthorized areas
G. Indecent dress, language or behavior
H. Loitering or inappropriate use of time
I. Lack of cooperation with management employees or co--workers
J. Inappropriate behavior to customers
K. Failure to follow established procedures
L. Leaving work without permission
M. Unreported absences or unexcused absence where prior approval required

3. Violations Subject to Termination

   A. Use or possession of intoxicants or other controlled substances on FSA or college premises

   B. Theft

   C. Insubordination (wilful refusal to perform an assigned duty or to comply with instructions)

   D. Fighting, or provoking or instigating a fight, or otherwise wilfully injuring or attempting to injure another person

   E. Intentionally falsifying records, including work hours on time sheets

   F. Wilfully misusing, damaging or destroying FSA or college property, goods, products, supplies or the property of others

   G. Two suspensions within a three-year period

   H. Harassment of or abusive behavior toward customers or co-workers

   I. Serious violation of health or safety code

4. Types of Progressive Discipline Action

   A. Counseling: At this level of discipline, the employee is counseled about improving his or her performance. Counseling is intended to clarify the area(s) in which the employee's performance must improve and to discuss the consequences of future violations.

   B. Warning: At this level of discipline, the employee is given a written warning stating the nature of the violation and the possible consequences of future violations.

   C. Suspension: At this level of discipline, the employee will be suspended without pay until further notice.

   D. Termination: At this level of discipline, the employee is separated from his or her employment with the FSA.

Discipline imposed for Violations Subject to Progressive Discipline will commence with the first step of the procedure, i.e., counseling. Violations listed under Violations Subject to Termination will, even if a first occurrence, be subject to immediate termination.

5. Documentation of Violation

Each disciplinary action taken will be documented. Each party should sign the document. Copies are to be provided to the disciplined employee, the Unit Manager, the Personnel Office, and the union president.

6. Consideration of Past Violations

After a three-year period with no further violations as per the Progressive Discipline policy, an employee's record shall be considered clean. An exception to this statement shall be that any discipline taken to the suspension level will remain in the employee's file for five years.

7. Exceptions

Any exception to the above, based on mitigating circumstances, must be approved by the Executive Director.

8. The behaviors listed in Violations Subject to Progressive Discipline and Violations Subject to Termination are representative of potential unacceptable activities and are not meant to be an all-inclusive listing. The Executive Director will be solely responsible for determining the appropriate level of violations which are not mentioned.

PROGRESSIVE DISCIPLINE

COUNSELING MEMORANDUM
(Form I)

NAME OF EMPLOYEE:____

UNIT: ____

DATE OF INCIDENT: ____

NATURE OF VIOLATION: (refer to Policy 105, Section 2)____________________

DESCRIPTION OF OCCURRENCE: (specific action or behavior)____________________

____

____

____

EMPLOYER'S EXPECTATIONS OR COMMENTS (specific action plan for improvement)

____

____

____

MANAGER'S SIGNATURE:____________________________DATE:__________

EFFECT OF FUTURE VIOLATIONS: Any further infractions under Section II (Violations Subject to Progressive Discipline) will result in Step 2 (Warning).

EMPLOYEE'S REMARKS: ____

____

____

I have read this document and discussed the incident with the Unit Manager and have been given an opportunity to respond.

EMPLOYEE'S SIGNATURE:____

POSITION: ____

DATE: ____
BD: revised 6/90

FSA POLICIES/PROCEDURES
POLICY # 105

PROGRESSIVE DISCIPLINE

Date of Counseling: ____________________

WARNING

(Form II)

NAME OF EMPLOYEE: ____________________

UNIT: ____________________

DATE OF INCIDENT: ____________________

NATURE OF VIOLATION: (refer to Policy 105, Section 2) ____________________

DESCRIPTION OF OCCURRENCE: ____________________

EMPLOYER'S EXPECTATIONS: (specific action plan for improvement)

MANAGER'S SIGNATURE: ____________________ DATE: ____________________

EFFECT OF FUTURE VIOLATIONS: Future violations of any type will result in your suspension from work without pay as provided by the Progressive Discipline policy.

EMPLOYEE'S REMARKS: ____________________

I have read this document and discussed the incident with the Unit Manager and have been given an opportunity to respond.

EMPLOYEE'S SIGNATURE: ____________________

POSITION: ____________________

DATE: ____________________

BD Revised 06/90

PROGRESSIVE DISCIPLINE

Date of Counseling: ____________
Date of Warning: ____________

WARNING NOTICE OF SUSPENSION

(Form III)

NAME OF EMPLOYEE: ____

UNIT: ____

DATE OF INCIDENT: ____

NATURE OF VIOLATION: (refer to Policy 105, Seciton 2) ____________________

DESCRIPTION OF OCCURRENCE: (specific action or behavior) ____________________

____

____

____

EMPLOYER'S EXPECTATIONS: (specific action plan for improvement)

____

____

MANAGER'S SIGNATURE: ______________________ **DATE:** __________

EFFECT OF FUTURE VIOLATIONS: Future violations of any type will result in your being discharged from your job with the Faculty Student Association as provided by the Progressive Discipline policy.

EMPLOYEE'S REMARKS: ____

____

____

I have read this document and discussed the incident with the Unit Manger and have been given the opportunity to respond.

EMPLOYEE'S SIGNATURE: ____

POSITION: ____

DATE: ____

BD: Revised 6/90

NOTE:
1. Personnel Manager must be notified prior to this progressive discipline action.
2. Personnel Manager shall notifify appropriate personnel.

PROGRESSIVE DISCIPLINE

Date of Counseling: ____________
Date of Warning: ____________
Date of Suspension: ____________

NOTICE OF TERMINATION
(Form IV)

NAME OF EMPLOYEE: ____

UNIT: ____

DATE OF INCIDENT: ____

NATURE OF VIOLATION: (specific action or behavior)____________________

DESCRIPTION OF OCCURRENCE: (specific action plan for improvement)

____

____

____

DOCUMENTED VIOLATIONS LEADING UP TO DECISION TO TERMINATE (LIST DATES):

1. Counseling: ______________________________
2. Warning: ______________________________
3. Suspension: ______________________________

You are hereby notified that your employment with the Faculty Student Association has been terminated as provided by the Progressive Discipline policy.

MANAGERS SIGNED: ______________________ **DATE:**______________

EMPLOYEE'S REMARKS: ____

____

____

I have read this document and discussed the incident with the Unit Manager and have been given the opportunity to respond.

EMPLOYEE'S SIGNATURE:____

POSITION: ____

DATE: ____

BD:Revised 06/90

NOTE: 1. Personnel Manager must be notified prior to progressive discipline action.
2. Personnel Manager shall notifify appropriate personnel.

SUBJECT: **Attendance Policy and Progressive Discipline Enforcement**

PURPOSE: The Faculty Student Association recognizes the success of our business and relies on the attendance of its employees; therefore, the FSA expects all employees to maintain accurate attendance records. It is the responsibility of management to communicate the importance of good attendance to unit staff, maintain a standard of attendance, reduce sick time abuse, and sustain an awareness to control absenteeism.

PROCEDURE:

EMPLOYEE RESPONSIBILITIES:

1. Tardiness: Employees are expected to report to work and return from break on time. Those who are late for work must report to their immediate supervisors before beginning work that day and are expected to provide reasons for their tardiness.

2. Employees are responsible for maintaining accurate time cards/reports and should report any errors or mistakes in their time cards to their supervisors immediately.

3. Reporting Absences:
   a.) Employees must obtain required prior approval for absences, and in the case of illness or emergency must advise their immediate supervisors of the reasons for their absence and their expected date of return to work.

   b.) Employees are expected to notify their immediate supervisor the day before, or no later than two hours prior to their starting time, whenever they will be absent from work unless such notification is impossible due to the nature of the employee's illness or emergency.

4. Employees must give notice of absence for every day they are absent, unless otherwise directed by their supervisors.

MANAGER RESPONSIBILITIES:

1. Managers must receive a physician statement from the employee prior to the employee returning to work when:
   A). An employee has been absent due to illness for more than five (5) consecutive work days.

2. Management may request a physicians statements:
   A.) When they detect a pattern in an employee's absences or illnesses

   B.) An employee uses more than the annual allotted sick leave days.

PROCEDURE:

1. The employer may enforce the attendance policy in the following situations:

   A. Excessive absences (two occurrences within semester **or** a pattern of occurrences between semesters); an "occurrence" is a period of absence.
   Pattern examples: (patterns may include but not limited to)
      . Using time at the end of each semester.
      . Going to the written warning step or beyond for several semesters.
      . Taking every Monday or Friday off, etc.

   B. Consecutive days shall be treated as a single occurrence.

   C. Excessive tardiness - On the employee's second tardiness in a month, the disciplinary action will commence with the second tardiness, resulting in counseling and progressing as stated in the Attendance Policy.

   D. Unreported absences and leaving work without permission will be treated under the Progressive Discipline policy.

2. Disciplinary action for excessive or patterned sick leave and tardiness will be taken in the following manner:

   A. After the second occurrence - Counseling: The employee is counseled about improving his or her attendance. Counseling is intended to clarify the area(s) in which the employee's attendance must improve and to advise the employee that future occurrences will result in the activation of the Progressive Discipline policy.

   B. After the third occurrence - Warning: The employee is given a written warning stating the nature of the violation.

   C. After the fourth occurrence - Notice of Suspension: The employee will be suspended without pay.

   D. After the fifth occurrence - Notice of Termination: At this level of enforcement, the employee is separated from his or her employment with FSA. An employee will be terminated without regard to the three prior levels of discipline if he or she is considered to have resigned voluntarily as set forth in Section #4 below.

3. If an employee is injured on the job and sent home, the injury will not count as an occurrence. However, if an employee is subject to more than one injury, then further investigation is warranted which may result in enforcement of the Attendance Policy.

4. An employee who fails to report for work and fails to report their absences to their supervisor for two consecutive workdays, will be considered to have voluntarily resigned their employment with FSA.

5. DOCUMENTATION OF VIOLATION
Each enforcement action taken will be documented. Each party shall sign the document.

6. CLEARING OF PRIOR VIOLATIONS
After one academic year of good attendance (i.e. good attendance will be defined as one or more than two occurrences in an academic year), the employee's record will be cleared.

7. EXCEPTIONS
Any exception of the above policy, based on mitigating circumstances, must be approved by the Executive Director.

revised: 8/92

SUBJECT: Discriminatory Harassment

PROCEDURES:
126.01 General
126.02 Racial and Ethnic Harassment Defined
126.03 Sexual Harassment Defined
126.04 Compliance and Affirmative Action
126.05 Disciplinary Action
126.06 Procedure

126.01 GENERAL

Harassment on the basis of race, national origin, ethnicity, sex, sexual preference, or physical handicap is not only contrary to a proper learning environment, it is a violation of law. It will not be tolerated.

126.02 RACIAL AND ETHNIC HARASSMENT DEFINED

Racial, ethnic, or sexual preference harassment includes statements or actions which insult or humiliate a person or a group of persons because of their racial, ethnic, or sexual preference background. Examples include, but are not limited to, ethnic slurs, ethnic jokes, graffiti, and physical assault in which race or ethnicity is a factor.

126.03 SEXUAL HARASSMENT DEFINED

Unwelcome sexual advances, requests for sexual favors, and other verbal or physical contact of a sexual nature is expressly forbidden and prohibited within the FSA, its facilities and programs when:

1. submission to such conduct is made explicitly or implicitly a term or condition of an individual's employment.

2. submission to or rejection of such conduct by an individual is used either explicitly or implicitly as the basis for employment or valuative decision affecting such individual.

3. such conduct has the purpose or effect of substantially interfering with the individual's work or academic environment or performance, or creating an intimidating, hostile, or offensive working or learning environment.

126.04 COMPLIANCE AND AFFIRMATIVE ACTION

Prevention is the best tool for elimination of discriminatory harassment. All members of the FSA community should take all steps to prevent harassment based on race, ethnicity, sex, sexual preference, or physical handicap. These steps include, but are not limited to:

1. affirmatively raising the subject;
2. expressing strong disapproval;
3. developing appropriate sanctions;
4. informing students and employees of their rights and internal and external mechanisms for redress;
5. developing methods to sensitize all concerned.

126.05 DISCIPLINARY ACTION

Employees of the Faculty Student Association found in violation of this policy shall be subject to formal disciplinary action as appropriate, which may include reprimand, fine, suspension or termination.

126.06 PROCEDURE

Any person with FSA who feels they have been sexually harassed are urged to file a grievance either with their unit manager or the FSA Personnel Officer.

The FSA will conduct an investigation to make a factual determination based on the totality of the sexual advances and the context in which the alleged incidents occurred.

BD/11/88;revised 1/26/89
Approved by FSA Board of Directors 01/26/89
CK:6/93

FSA POLICIES/PROCEDURES
POLICY # 204
PAGE 1 OF 1

SUBJECT: **Employee Uniforms**

PURPOSE: Uniforms are worn so that customers can easily identify the employees. Employees appear professionally dressed.

POLICY: Full-time, part-time, and student employees are required to be in appropriate uniform. Uniforms provide a safe and sanitary environment.

PROCEDURE:

1. Union employees will be issued uniforms in accordance with the FSA/CSEA contract.

2. Alterations are the responsibility of the employee.

3. Employee may be required to return the uniform if terminated.

4. Employee must sign for uniform. The unit to keep signed form on file in their unit.

5 Type of uniform required to wear by job classification:

A.	Kitchen Helper/Cashier:	Specified shirt, pocket apron, visor
B.	Student:	Specified shirt, apron (no pocket), visor
C.	Food Preparation Specialist/ Senior Food Prep Specialist:	Chef coat, chef pants, chef hat or bakery, white shirt,white pants
D.	Custodial,/Utility Worker/ Warehouse Worker/Maintenance:	Work shirt, work pants
E.	Catering/Gallery Servers:	Specified shirt, black slacks
F.	Conference Center:	Specified shirt, name tag

6. Employees are required to launder their own uniforms and keep in good repair.

7. Uniforms will be distributed through the Dining Service Office.

8. Uniforms and name pins should be ordered through the Dining Service Office (see form).

8. Employees can purchase additional uniforms at FSA cost.

9. Hairnets are to be worn by anyone who has their hair pinned back or in a ponytail or has collar length hair.

10. Gloves are to be worn by anyone handling or preparing food.

Revised 02/90; 8/92

FSA (DINING SERVICES) POLICIES/PROCEDURES
POLICY # 211

PAGE 1 OF 1

SUBJECT: **Hair Restraints and Gloves**

PURPOSE: To prevent food borne illnesses, insure safe and wholesome food, and avoid cross contamination.

POLICY: Full-time, part-time and student employees working in a dining service/catering operation are required to wear a hair restraint as required (see #1) and gloves while handling or preparing food.

PROCEDURE:

1. Hairnets are to be worn by anyone who has their hair pinned back, in a ponytail or has collar length hair.

2. A. Plastic gloves must be worn by any employee handling or preparing food.

   B. Surgical gloves will be handed out at the discretion of the manager on duty. Management will encourage employees only to use surgical gloves when the plastic gloves are too cumbersome to wear.

   C. Food production employees who are working in the kitchen and using a utensil to handle food do not have to wear gloves around heat (ovens, broilers, or fryers). Remember, gloves are for handling food only.

   D. When completing a non-food handling task, gloves are to be removed and disposed.

rvs/8/92

*Key

COMPETENCY K

FSA

Employee Self-Evaluation Form

Scale

1=Never 2=Occasionally 3=Sometimes 4=Majority 5=Everytime

1. Adaptability (Flexibility)

   A. Scheduling-If your hours had to be rearranged suddenly, would you be able to adapt to this easily? 4

   B. Supervisors-Are you able to adapt to a temporary Supervisor? 5

   C. Job Assignments-Are you able to accept a schedule change without it upsetting your day? 4

   D. Co-Workers-Can you adapt to new co-workers? 5

   E. Additional Assignments-Can you take on additional assignments without feeling frustrated or weighed down? 5

2. Punctuality

   A. On Time for Work 4

   B. Calls Ahead if Absent or Tardy 5

3. Positive Attitude

   A. Confidence-Do you show confidence and trust in your own abilities? 5

   B. Cooperation-Do you work well with others 5

   C. Team Player-When working in a group, do you put your effort into the project? 5

* This worksheet has a range of possibilities. The key has answers that would represent a population of employees, not the employees as a whole.

D. Enthusiasm-Do you show enthusiasm about your job and learning new tasks? 5

4. Decorum

A. Language-At your job, do you use appropriate and professional language? 5

B. Respect for Others-Do you show respect for others (their space and belongings)? 5

C. Do you follow company procedures and policies? 5

5. Appearance

A. Dress-Do you feel you dress appropriately for your occupation? 5

B. Personal Hygiene-Are you always clean and well-groomed? 5

61 total

Scale Equivalents

Unsatisfactory	0-50
Acceptable	51-65
Exceptional	66 and above
Magnificent	80 perfect score!

Additional Comments

Key

COMPETENCY K

FSA

Learn a little about yourself by completing the three lists below.

1. List three things you like. (food, weather, activities...)

   a. raw onions

   b. long bouts of Monopoly

   c. Swimming in the rain

2. List three things you dislike.

   a. nightmares

   b. mushy vegetables

   c. unleashed dogs

3. List three things you fear.

   a. tornadoes

   b. chipmunks

   c. nuclear war

Using the example below write your own paragraph using the information written above. Make sure to notice the **pattern** of the paragraph below. The pattern will help you to write a well organized paragraph.

> What kind of person am I? I like raw onions, long bouts of Monoploy, and swimming in the rain. I dislike nightmares, mushy vegetables, and unleashed dogs. I am afraid of tornadoes, chipmunks, and nuclear war. If that makes me a peace-loving, onion-crunching, Monopoly player. So be it!

COMPETENCY K

FSA

1. What would be considered ethical and unethical in the workplace?

   ____

   ____

   ____

2. Read the following situation and answer the questions after the reading.

   Jean is a cook's assistant for FSA. He shows potential for completing his job activities, but most of the time never finishes. It seems that he is loitering while on the job. He gets involved in conversations on worktime, thus neglecting his work duties. Jean sometimes uses offensive or hostile language with his co-workers. His supervisor has repeatedly discussed this matter with him and has given him reprimands on two occasions. As well as his language and hostility, he has had many unexcused absences. Once he felt it unncessary to call in to inform his supervisor that he would be absent. Among his violations, his tardiness has become excessive and his performance evaluations are low. Jean seems unresponsive to the disciplinary actions of his supervisor. Eventually, after several consecutive incidents, Jean has been placed on suspension. He was told that his attitudes and behaviors are not in compliance with policy and procedures and, in a timely fashion, he will be terminated from his position.

A. Do you think the company's action with Jean was ethical? What was ethical or unethical?

____

____

____

B. What are some of the behaviors and attitudes Jean showed that were not satisfactory?

____

____

____

____

3. Read this situation and answer the questions.

Gail works as a cashier for FSA. Her supervisor has requested a department meeting to discuss a new procedure in cashing out techniques. Gail goes to the meeting with her co-workers. The group realizes that the supervisor has not gone through proper channels to okay the procedure. The supervisor wants Gail and her co-workers to sign the proposal stating that they agree with the new procedure. Not everyone feels that they agree with the method and it has not been used before.

A. Are Gail and her co-workers required to sign the statement? Why or why not?

____

____

B. Is this an ethical procedure? What is ethical or unethical about this situation? (Use the back of this page for additional space)

COMPETENCY K

FSA

Learn a little about yourself by completing the three lists below.

1. List three things you like. (food, weather, activities...)

   a.____________________________________

   b.____________________________________

   c.____________________________________

2. List three things you dislike.

   a.____________________________________

   b.____________________________________

   c.____________________________________

3. List three things you fear.

   a.____________________________________

   b.____________________________________

   c.____________________________________

Using the example below write your own paragraph using the information written above. Make sure to notice the **pattern** of the paragraph below. The pattern will help you to write a well organized paragraph.

> What kind of person am I? I like raw onions, long bouts of Monoploy, and swimming in the rain. I dislike nightmares, mushy vegetables, and unleashed dogs. I am afraid of tornadoes, chipmunks, and nuclear war. If that makes me a peace-loving, onion-crunching, Monopoly player. So be it!

COMPETENCY K

FSA

Employee Self-Evaluation Form

Scale

1=Never 2=Occasionally 3=Sometimes 4=Majority 5=Everytime

1. Adaptability (Flexibility)
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   - C. Job Assignments-Are you able to accept a schedule change without it upsetting your day? ____________
   - D. Co-Workers-Can you adapt to new co-workers? ____________
   - E. Additional Assignments-Can you take on additional assignments without feeling frustrated or weighed down? ____________
2. Punctuality
   - A. On Time for Work ____________
   - B. Calls Ahead if Absent or Tardy ____________
3. Positive Attitude
   - A. Confidence-Do you show confidence and trust in your own abilities? ____________
   - B. Cooperation-Do you work well with others ____________
   - C. Team Player-When working in a group, do you put your effort into the project? ____________

D. Enthusiasm-Do you show enthusiasm about your job and learning new tasks? ____________

4. Decorum

A. Language-At your job, do you use appropriate and professional language? ____________

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C. Do you follow company procedures and policies? ____________

5. Appearance

A. Dress-Do you feel you dress appropriately for your occupation? ____________

B. Personal Hygiene-Are you always clean and well-groomed? ____________

Scale Equivalents

Unsatisfactory	0-50
Acceptable	51-65
Exceptional	66 and above
Magnificent	80 perfect score!

Additional Comments ____

____

____

____

____

Dressing as a Professional

When working with food, personal cleanliness is very important. People who work in a food-service kitchen or wait on customers in a restaurant must be clean. That way, they will look professional and ready for work. **Anyone who comes to work unbathed and with a dirty uniform can spread germs in the kitchen.** All food-service professionals must, therefore, follow certain rules for personal cleanliness and dress.

The first rule for food-service professionals is to come to work with a clean body and clean hair. Looking and smelling clean are important to everyone. **For this reason, body odors, or smells, need to be controlled.** Cigarette odors and strong perfumes or after-shave lotions should also be controlled. Customers and **co-workers**—those we work with—feel more comfortable when people around them look and smell good.

In addition to a clean body, clean clothes are necessary. Food-service professionals often wear uniforms and aprons. These must be washed after every **shift**, or work period. Shoes must also be kept clean and polished. **Dirty shoes and uniforms might spread germs.**

In the food-service industry, it is important to make a good impression. *Impression* means the way a person looks and acts to others. A dirty uniform and dirty shoes will make a bad impression on customers and co-workers.

Safety is always a food-service professional's concern. You have read about rules that must be followed to have a safe kitchen. But it is also important to pay attention to safety rules about clothes, shoes, and jewelry. Shoes must always be tied and in good repair. **An untied shoelace or a slippery shoe sole could cause an accidental fall.** Clothing should never have loose ties or belts. Jewelry such as long necklaces, large bracelets, or dangling earrings should not be worn at all. **They might catch on equipment, scratch a co-worker or customer, or even fall into food.** Some food services do not allow any jewelry at all because jewelry can fall into food.

Most food services want employees to have fingernails cut short. Long fingernails can scratch co-workers and customers. **Long fingernails also collect dirt and germs that can possibly get into food.** The fingernails of a food-service professional should be kept clean and short.

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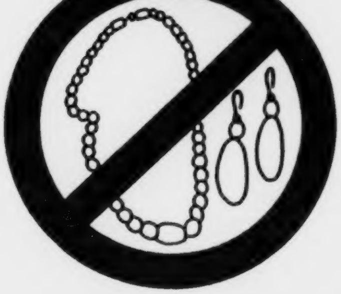
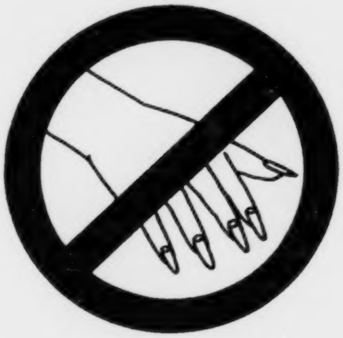




Clean, neat hair is also important in food services. Hair should be kept out of the way. A beard or mustache must be kept clean and trim. Some food services do not allow employees to have beards or mustaches. In some food services, both men and women must wear hair nets on their heads. **All these rules exist to ensure that food served to customers will be clean and healthful.**

Following simple rules of cleanliness and good **grooming** is a way of life for people working in the food-service industry. All the rules add up to make the look of a professional.

Working as a Team

Every day on the job, food-service professionals talk and work with many different people: co-workers, customers, suppliers, and others. An important part of any food-service job is to give and receive information, or communicate with other people. In order to do the job well, a food-service professional needs to have good, or **effective**, communication skills.

Effective communication skills are necessary when people work together as a team to accomplish something. This is called **teamwork**. Teamwork is important in the food-service industry. Many food-service tasks require more than one person to do the job. The chef sautéing chopped mushrooms and celery depends on an assistant to chop the mushrooms and celery correctly and at the right time. Two employees doing a physical inventory depend on each other to give correct amounts of what is on hand. The waitress waiting on tables counts on the busperson to clear away dirty dishes and the cooks to prepare and cook meals properly. All of these jobs involve teamwork. Poor communication can interfere with teamwork.

Verbal communication, or communicating with words, is the most obvious way to tell someone something. On the job, food-service professionals use words to explain things to co-workers. They also listen to what co-workers have to say. They write down information using words. They read words on labels and in recipes. Speaking clearly is important, too. That way, the message will be understood.

Verbal communication is not the only way to answer a question or explain something. People also communicate **non-verbally** by moving their bodies in certain ways. This type of non-verbal communication, also called body language, includes hand and body movements and body positions. Non-verbal communication often includes **facial expressions**, or the look on a person's face. Body language tells a lot about a person. For example, a co-worker may say that she feels fine, but her face may look tense and worried. Her body language says that she may not be feeling good. Or a co-worker may say polite words to another person but avoid eye contact—that is, not look the person in the eye. This may be confusing to people working with that person. Body language often says more than words do.

Sometimes, it may seem that words themselves can get in the way of effective communication. If you are still learning English, you may feel that your co-workers are speaking too fast for you to understand. Or you might think that they are using big words that you do not know. Remember that these same feelings happen to almost everyone who is learning another language. Your fears will disappear as you study, practice, and learn.

Good communication is important. Poor communication can interfere with teamwork. Food-service professionals need to communicate effectively.

Stressed Out in a Hot Kitchen

Like all workers, food-service professionals have ups and downs caused by stress. Meals have to be prepared, customers must be served, equipment must be cared for, and safety and sanitation rules have to be followed. Everything must be done just right. The kitchen sometimes gets hot, customers may complain, and employees are often in a hurry to do their jobs. Working in a food service can be stressful.

Everyone has ups and downs caused by stress. We all live with stress, and some stress is necessary and good. It can help an athlete run faster, a student study harder, and a salesperson make more sales. Too much stress, however, can make simple tasks impossible. It can cause physical problems, such as headaches and high blood pressure. It can also cause difficulties getting along with other people. For example, stress makes some people demanding and unpleasant. Other people react by crying, losing sleep, or losing their ability to think clearly. For a healthy, productive life, it is important to recognize the signs of stress. It is also important to learn ways of reducing stress.

One way to reduce stress is to get enough rest, exercise, and good food. Being organized and learning to **communicate**, or talk, quietly and clearly can help. It is also important to take coffee breaks and short walks to relax. But take that coffee break without the coffee! Coffee and many soft drinks contain caffeine that makes stress even worse.

Some situations are very difficult to **cope** with. When people cannot cope, they protect themselves using some type of **defensive behavior**. Defensive behavior becomes a problem when it is the only way a person reacts to stress. The following are two examples of defensive behavior.

Toni works in a cafeteria kitchen where she is not allowed to smoke. She is supposed to smoke outside but has trouble accepting this inconvenience. Instead, she sneaks into the supply room to have a cigarette. When the manager tells her later he smells smoke and asks if she was smoking, she denies it. She gets very angry and defensive. The manager gets annoyed with her.

Geraldo is a waiter in a small restaurant. He works with a waiter called Jake. Jake has habits Geraldo doesn't like. Jake whistles the same song again and again when he is picking up orders in the kitchen. Sometimes he also makes an odd clicking sound with his fingers. Geraldo has to get along with Jake since they work together, so he has said nothing. Geraldo is afraid Jake will get mad and yell at him if says anything. But this is not the best way for Geraldo to react to Jake's annoying habits. He is not dealing with the problem. It would be better for Geraldo to explain his feelings in a calm way and ask Jake if he could change his habits.

Working in food services can be extremely stressful. People react in different ways. Some may react with anger and be difficult to get along with. Others may try to hide their feelings. Talking calmly and explaining feelings to another person can help. Sometimes, putting some humor into a stressful situation can help, too. Expecting the best of another person is also important. That way, the other person is encouraged to cooperate instead of being defensive.

Everyone gets stressed out sometimes. It is important to remember that there are different ways of reacting to stress. Most people can cope with everyday stress. When someone is in a very stressful situation, however, he or she may have trouble coping. This is when understanding and communicating can help.

Caring for Customers

In the food-service business, the public part of a restaurant is called the **front of the house**. Here you find the dining room and the cash register, where you pay the check. There may also be a bar, which is sometimes called a lounge area. The **maitre d'** is the person who makes sure the front of the house runs smoothly. A more common name for the maitre d', if it is a man, is host. When a woman is in charge of the front of the house, **she is called a hostess**.

The host or hostess is the first person that customers see. He or she must make the customers feel welcome. A warm smile and a helpful attitude from the host or hostess is a good start to a pleasant meal. A restaurant may ask customers to make **reservations**. They must call before they plan to visit the restaurant and **tell how many people will be in the party.** The host or hostess reserves a table for these customers and takes them to it when they arrive. He or she will also assign a waiter or waitress to serve the party.

The host or hostess has other duties. Harry Gonzales is the host at the Golden Goose restaurant. He comes to work at 3:00 p.m. to get the dining room ready for dinner. Harry makes sure the tables are set with napkins and silverware—knives, forks, and spoons. It is his job to see that the front of the house is clean and neat. Then, he looks over the reservations for the evening and assigns the waiters and waitresses to certain tables. When customers arrive, he shows them to their tables and gives them menus.

Once customers are seated, the waiters and waitresses take over. Their job is to provide good service. Jane Vallario is a waitress at the Golden Goose. She also comes to work at 3:00 p.m. Jane sets her tables properly. Then, she finds out what specials the chef has prepared. **Specials are dishes that are not on the regular menu.** The chef explains what ingredients are in the specials and the cooking method used. Then, the waiters and waitresses can describe them to their customers.

Waiting on tables means more than asking customers what they want to eat. Jane must greet her parties in a friendly way. She must write down their **order**, the food they choose from the menu. Her job includes filling their glasses with water and bringing rolls and butter to the table. When she brings out the food, she serves children and older people first, then women, and then men. Jane knows that she should serve food to the left of a customer and serve beverages to the customer's right. She should remove all dishes from the left when everyone in the party has finished dinner.

Many restaurants serve alcoholic beverages such as cocktails, or beer and wine. A bartender mixes and pours drinks. A good bartender keeps track of the beverages in stock. He can mix drinks quickly if the restaurant is busy. The person who likes meeting new people and enjoys being friendly will be suited to this job.

Good service and a pleasant atmosphere in the front of the house are as important to customers as the food. Sometimes, they can be even more important. If you enjoyed your meal at a particular restaurant, but the hostess was rude and the waiter was unpleasant, do you think you would return? Or would you look for a new place where you felt welcome and comfortable? Good service and a nice atmosphere won't make the food taste better, but they will make dining an enjoyable experience.

Clothes Make the Job

Think back to the last time you ate out. Maybe you had lunch at Burger King®. Do you remember what the people behind the counter were wearing? Were they all wearing the same kind of clothes? What about the cooks you could see back in the kitchen? Were they wearing similar clothes? They probably were. Most restaurants and cafeterias like their employees to look as much alike as possible. Each worker gets a uniform to wear on the job.

There are good reasons why food-service workers wear uniforms. One reason is so that customers can **identify**, or see, the employees. If you are having breakfast at Denny's®, for example, you can easily find the waiters and waitresses. When you want to ask for more coffee, you are able to locate your waitperson faster because of the uniform. The host or hostess can keep track of workers better that way, too.

Can you think of other reasons why employers like their workers to look alike? Another is that a uniform makes the workers look more professional. Workers wearing clean, well-fitting uniforms help the restaurant look well run and well organized.

Can you remember some of the uniforms that you have seen? Usually, they are quite **simple**. Uniforms for women are often short-sleeved dresses in a solid color. Others are plain white blouses with dark skirts. The skirts usually come below the knee. Uniforms may include an **apron**. This covers the uniform and protects it from food spills. Some aprons cover from the neck down, while others are tied at the waist. Uniforms for men are similar in color, a white shirt and pants, for example. Most uniforms are made without extra decorations that might get in the way of serving food.

In many fast-food restaurants, though, uniforms are quite colorful. At some McDonald's®, for example, the workers wear maroon, or dark red, pants or skirts. They wear maroon shirts with yellow stripes and hats.

Front-of-the-house uniforms are usually different from back-of-the-house uniforms. Back-of-the-house uniforms are almost always white. White is clean and neat, and that is the way kitchens should be, too. The jackets that cooks and chefs wear are **designed** for safety. They are double-breasted, which means they have two rows of buttons down the front. This creates a double layer of cloth to protect the cook from hot spills. Chef's hats are tall, white **cylinders**.

Most uniforms are made of special material so that they are easy to care for. When you work around food several hours a day, you know your uniform will be soiled at the end of the day. Employees usually have two uniforms. That way they do not have to wash one out every day. Some food-service operations may even clean their employees' uniforms. That certainly makes it easier for the workers.

Bartenders and maitre d's sometimes wear uniforms, depending on the kind of establishments they work in. In some restaurants the maitre d' may wear a **tuxedo**, a black suit with a white shirt and a black bow tie. Usually, though, a plain suit or a sport jacket and pants will do. A hostess usually wears a simple dress, stockings, and high heels. Her makeup, her hairstyle, and her jewelry should be fairly simple, too. Her clothing should not draw attention away from the dining room. Some bartenders also wear tuxedoes, but generally, a white shirt and black pants will do for a man and a white blouse and black skirt for a woman.

In some places, workers are required to wear **hairnets** to keep hair from falling into food. This is often the case in institutional food-service operations. In addition, rubber-soled shoes that fit comfortably make it easier to spend many hours standing in the kitchen or waiting on tables.

As you can see, there are many types of uniforms, and uniforms serve different functions. They let workers be easily identified. They help food-service employees look professional. They can also protect the employees from spills.

Key

COMPETENCY L

FSA

Directions: Write at least one safety precaution related to the following areas.

Handling foods plastic gloves deter passing on diseases and contamination of food

Health Department standards to prevent germs that cause disease, sanitation

Handling hot foods hot mitts prevent burns

Avoiding pests Cover foods and put away promptly to discourage pests & bugs

Lighting a gas stove excess of gas can be dangerous, carbon monoxide can build up

Using a meat slicer use feed plate so precautions are made for cuts

Operating a deep fat fryer grease burns; ask for operating instructions

Serving foods/beverages in cracked/chipped glassware Cracked glassware could further chip

Walking on a wet tile floor Someone may slip and seriously get hurt

Wearing improper apparel on hair, hands, feet, and body inappropriate appearance & could get caught in machinery & appliances

Operating any new piece of equipment ask for operating instructions

Cleaning up broken glassware Cuts, stepped on

Knife handling place point of knives toward wall of counter, not outward.

Opening swinging doors watch for persons coming toward swinging doors

John works in a dining hall. One evening during clean up he dropped a glass. He began picking up the broken pieces with his bare hands.

What was the problem in this situation?

John needed to sweep up the glass to reduce the chances of cuts.

Why was the behavior safe or unsafe? Explain.

It was unsafe. It is so easy to cut oneself even if the person is paying attention.

TUTOR TIP

COMPETENCY L

FSA

This competency requires that the participant be able to demonstrate knowledge of food service safety guidelines.

The first major objective is for the participant to comprehend and remember various food service safety guidelines. In the competency packet are a number of worksheets and handouts which relate to the following areas:

Handling foods. Unit 6 contains information on keeping food clean and protecting yourself from contamination.

Health Department standards. Unit 16 contains information about the Health Department's standards of cleanliness.

Handling hot foods. Unit 9 contains information of safety in the kitchen and different types of burns.

Avoiding pests. Unit 12 contains information on why constant cleaning is necessary; to avoid attracting pests.

Lighting a gas stove. Unit 13 contains information on using a gas stove and safety procedures for using natural gas.

The following areas require everyone to follow certain safety procedures which are common sense and also are covered in a handout included in the competency packet.

Using a meat slicer

Operating a deep fat fryer

Wearing improper apparel on hair, hands, feet, and body.

Operating any new piece of equipment

Cleaning up broken glassware

Knife handling

Opening swinging doors

***Note: To cut down on costs and environmental waste, please have the participant write their answers on scrap paper, this includes ALL questions.

The tutor may begin this competency by reviewing with the participant their experience and knowledge of appropriate safety procedures. The next step would be to generate questions and provide the participant with more detailed safety procedures and rationale if necessary.

The second major objective is for the participant to explain the appropriate safety procedures for various situations. The tutor may wish to employ hypothetical scenarios in which employees engage in safe and unsafe behavior regarding the above listed areas. For example: John works in a dining hall. One evening during clean up he dropped a glass. He began picking up the broken pieces with his bare hands.

What was the problem in this situation? John endangered himself by picking up broken glass with his bare hands. He could easily have been cut or injured.

Why was the behavior safe or unsafe? The behavior was definitely unsafe.

If the behavior was unsafe, how should he have behaved? John should have told someone to get a broom and dustpan or gone to get one himself.

Each of the unit pages has scenarios which can be reviewed to assess the participant's skill with identifying the problem and deciding what are safe and unsafe behaviors.

COMPETENCY L

FSA

Directions: Write at least one safety precaution related to the following areas.

Handling foods ________________________________

____

Health Department standards ________________________________

____

Handling hot foods ________________________________

____

Avoiding pests ________________________________

____

Lighting a gas stove ________________________________

____

Using a meat slicer ________________________________

____

Operating a deep fat fryer ________________________________

____

Serving foods/beverages in cracked/chipped glassware __________

____

Walking on a wet tile floor ________________________________

____

Wearing improper apparel on hair, hands, feet, and body ______

____

Operating any new piece of equipment ______________________

____

Cleaning up broken glassware ______________________

____

Knife handling ______________________

____

Opening swinging doors ______________________

____

John works in a dining hall. One evening during clean up he dropped a glass. He began picking up the broken pieces with his bare hands.

What was the problem in this situation?

____

____

Why was the behavior safe or unsafe? Explain.

____

____

From Best's Safety Directory

Safety Basics

Learn to recognize and eliminate these unsafe practices in every job.

- Improper lifting.
- Not wearing safety equipment.
- Wearing improper clothing, loose sleeves, rings and watches.
- Improper use of hand tools and equipment.
- Using defective tools.
- Riding on trucks and dollies.
- Cleaning and oiling machinery while it is running.
- Throwing material and other objects.
- Climbing over tote boxes, machinery, etc.
- Running in aisles and on stairways.
- Operating machinery without proper authority.
- Making safety devices inoperative.
- Distracting attention, teasing, abusing and horseplay.
- Working on electrical equipment without locking out main switch.
- Providing own first aid.

LEARNING ACTIVITY 6.2 DATE

FOOD SERVICE

Task: Understanding Safety Rules (Restaurant Safety)

Skill Objective: The students will be able to state the proper safety procedure to be followed for each situation provided.

Materials: Grenelefe Employee Handbook, Worksheet

Evaluation: Post Test

Directions: Re-read the handbook, pages 33-34, if necessary. Work in groups of two (2). Question one another using the flash cards provided. Each flash card has a safety problem presented on one side, with the proper safety procedure written on the other side. Take turns asking questions and giving answers, until each person answers correctly.

FLASH CARDS

SITUATION	PROPER PROCEDURE
slicing meat on slicer	use feed plate to move meat into the blade
cracked water glass	remove from table, replace with a glass in good condition
wet floor	walk in slow, short steps
glasses and cups filled to brim	do not fill to brim
you have to operate a new machine	ask for instructions on how to operate machine

POST TEST 6
FOOD SERVICE **DATE** ______

Task: Understanding Safety Rules (Restaurant Safety)

Skill Objective: The students will be able to identify the proper safety procedure for each situation presented.

Directions: Circle the letter of the correct safety procedure in each situation.

1. Jim is a waiter at Grenelefe. The floor in the kitchen had just been mopped when Jim came running in to get a salad for a guest. When walking on a wet floor, Jim should
   A. walk in a fast, quick manner
   B. take big leaps over the wet area of the floor
   C. walk in slow, short steps
   D. none of the above

2. Nancy is a waitress at Grenelefe. While serving guests she notices that one of the water glasses is cracked. Nancy should
   A. pour water into the glass for the guest anyway
   B. turn the glass over on the table
   C. remove the glass from the table, and replace it with a good one
   D. none of the above

3. Steve is a chef at Grenelefe. His job is to slice meat on the slicing machine. When slicing meat on the slicing machine, Steve should
   A. have another kitchen worker hold the meat down on the machine
   B. hand feed the meat into the slicer
   C. Use the feed plate on the slicer to move the meat into the the blade
   D. none of the above

4. Mary is a kitchen worker at Grenelefe. Mary is given a new job in which she must use the deep fat fryer, a machine she's unfamiliar with. What should Mary do?
   A. By trial and error learn how to use the machine.
   B. Refuse to use the machine.
   C. Ask for someone to show her how to use the machine.
   D. Get someone else to do it.

5. Maurice is a new waiter at Grenelefe. He likes to fill the guests' water glasses and coffee cups up the to the brim. Maurice doesn't realize that this practice could
   A. cause the tablecloth to get dirty
   B. cause the guests to spill liquid on themselves
   C. cause a shortage of coffee
   D. none of the above

LEARNING ACTIVITY 6.1 DATE ____________

FOOD SERVICE

Task: Understanding Safety Rules (Restaurant Safety)

Skill Objective: The students will be able to write the proper safety procedure for each situation given.

Materials: Grenelefe Employee Handbook, Worksheet

Evaluation: Post Test

Directions: Read pages 33-34 of the employee handbook, then read the situations presented below. On the line below each situation, write the proper safety procedure that should be followed, according to the "Restaurant Safety" section of the handbook (pages 33-34).

1. Maurice and James are waiters at Grenelefe. Maurice was carrying "hot stuff" from the kitchen, but James was in the way. What should James do?

   ____

   ____

2. Susan is a waitress at Grenelefe. She likes to wear leather or smooth soled shoes while working. Are these the proper type of shoes to wear while working in a restaurant? __________ What type of shoes should she wear?

   ____

3. What is the rule to ALWAYS REMEMBER when cutting, peeling, chopping, etc., with a knife?

   ____

4. What safety procedure should be followed when opening all doors that swing out into a corridor or dining area?

   ____

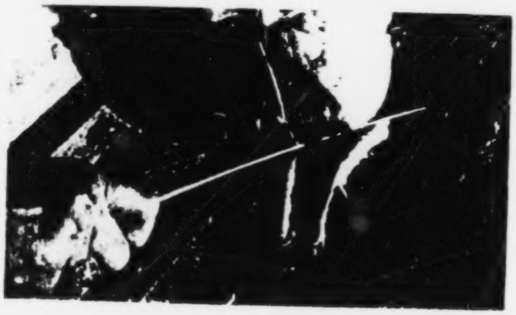
5. When lighting a gas oven in the kitchen area, what safety procedure should be followed?

   ____

Keep It Clean

Cooking can be fun. But it should also be safe from **germs** that can make you sick. One way to be safe is to keep food and food **preparation** areas safe and clean. This means washing often as you cook. Here are a few rules to follow.

Keep your hands clean. Always wash your hands with hot, soapy water before starting to cook. And wash your hands after you **handle** meat or chicken. Wear gloves if you have a cut on your hand. And if you go to the bathroom, do not forget to wash your hands again.



Wash the food well. Scrub all fruits and vegetables. Some vegetables from the store look clean. They still need to be washed. **Rinse** chicken carefully. Rinsing helps remove germs.

Keep kitchen utensils clean. Wash knives and other **utensils** as you use them. This is especially important if you prepare something that will be cooked and something that will not be cooked. For example, if you cut up some meat, wash the knife with hot, soapy water before you use it to cut up salad vegetables. Or if you prepare meatballs, wash the bowl well before you use it as a serving bowl.

Use two cutting boards. Have two cutting boards. Use one for meat, chicken, and fish. Use the other for fruits, vegetables, and other non-meat foods. If you use the same cutting board, germs can move from the meat to the fruits and vegetables. Using two cutting boards reduces **contamination**—or spreading germs.

Clean preparation areas. Keep the area where you are cooking very clean. Be sure to clean it after cutting up meat. Wipe up **spills** right away. Throw out **food scraps** to avoid attracting insects. Insects can carry germs.

It is important to keep the kitchen very clean. A clean kitchen is easier to work in. It is a lot safer, too.

A Cold? No, Thanks!

Luisa works in the kitchen at a restaurant. One day, she wakes up with a runny nose. She is sneezing and coughing. She has a cold. Luisa calls her boss to say she is sick. They both decide she should not go to work. They know that colds are easy to **spread** from person to person. They do not want anyone else to get Luisa's cold.

How do colds spread? You get a cold from germs. The type of germ that gives you a cold is called a **virus**. This virus travels easily from person to person. Whenever you cough or sneeze, the virus **sprays**, or shoots out, into the air. Even if you cover your mouth, the virus gets on your hands. In fact, your hands are the main way a cold is spread. The virus spreads to whatever you touch: food, dishes, glasses, and other people.

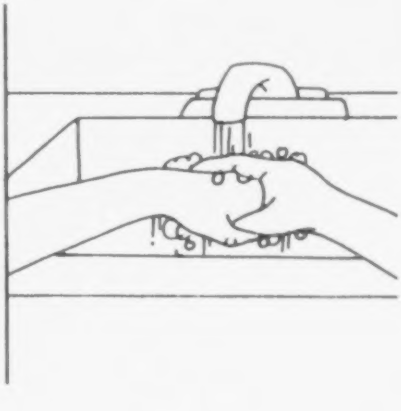
If you get a cold, how can you keep from spreading it to others? Luisa stayed at home in bed to rest for two days. She did not see anyone.

When Luisa went back to work she was very careful. She covered her mouth whenever she sneezed or coughed. She washed her hands after she sneezed or coughed or blew her nose. She washed everything she used, such as kitchen utensils, before someone else used them.

Luisa got over her cold after a few days. Now she tries to avoid catching colds from other people. She washes her hands before preparing food at home and at work. She tries to keep from getting too close to someone who has a cold. She keeps her hands away from her nose and mouth.

Luisa also stays healthy by eating well and getting enough rest. She eats lots of fruit, such as oranges and apples. She does not stay up late.

Luisa is saying "No thanks" to getting another cold. If you get a cold, try not to spread it. Wash your hands often. To avoid getting another cold, take good care of yourself.



Kitchen Safety

Two-year-old Thomas and his mother were in the kitchen. The phone rang in the living room. Thomas's mother ran to answer it. Thomas went to the stove and pulled the handle of a pot of spaghetti sauce. The hot sauce spilled on him and burned him badly.

Kids want to see and try everything. They are curious. Children learn by looking, touching, and trying things. But this can be a problem. There are many things that children should not touch or do. More accidents happen in the home than anywhere else. And the kitchen can be the most dangerous place. How can you keep your kitchen safe? Here are a few things to do:

- Keep the handles of pots and pans turned inward where children cannot reach them.
- Never leave food cooking on the stove **unattended**. A child might get curious and pull a chair to the stove to see what is cooking. And, of course, the food might burn.
- Wipe up spills right away. No one wants to slip and fall!
- Keep sharp knives in a rack, not a drawer, so they are out of children's reach.
- Keep **bleach, detergent**, and other cleaning supplies where children cannot get them. Be sure to leave them in the containers they came in. Someone might not know that bleach is bleach if it is in a milk carton. If you must change the container, label it carefully.

- Don't use **extension cords with electrical appliances**. Toasters and coffee pots are made with very short cords to be safe. A long cord makes it easy to pull the appliance off the counter.

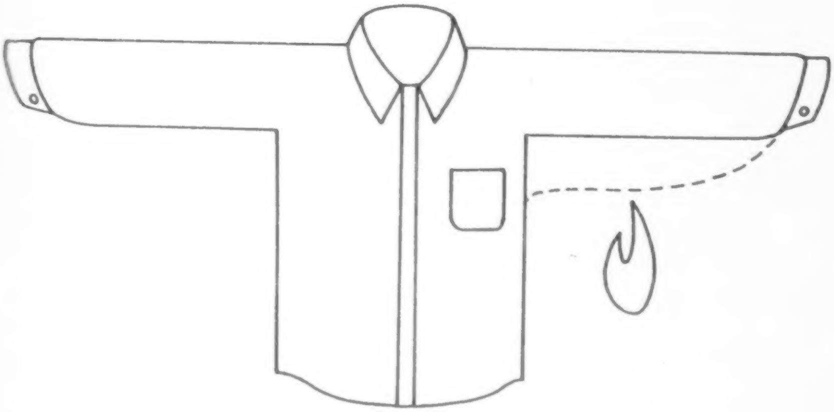
- Put child locks on cabinets that you do not want children to get into. Child locks are easy for adults to open but not for kids.

The kitchen is often a place where the family spends time together. It can be a happy place. It can also be a dangerous place. Children are curious. The kitchen is full of things children want to explore. Keeping the kitchen safe is important.

Fire in the Kitchen

Theresa threw on her bathrobe and went to the kitchen to cook breakfast. As she stood at the stove fixing some fried eggs, she noticed a funny smell. Before she knew it, the sleeve of her bathrobe was on fire. She ran to the sink and stuck her arm under the cold water. Luckily, she was not hurt.

Catching on fire like that scared Theresa. As she ate her breakfast, she looked around the kitchen. No one wants a fire in the kitchen. Yet, the kitchen is a place where fires can happen easily.



On her way home from work, Theresa stopped off at the fire station. On the wall of the fire station there was a chart. The chart was about **fire prevention** in the kitchen. She got a copy of the chart to take home.

Kitchen items	Safety Rules
Matches	Never leave matches on the stove or anywhere children can reach.
Clothes	Don't wear clothes with loose sleeves when you cook. This is especially important for clothes made of **synthetic**, or man-made, materials.
Curtains	Don't hang curtains near the stove. They can catch fire easily.
Grease	Don't leave hot grease unattended. And, wipe up any grease on the stove. Grease fires are very dangerous.
Baking soda	Keep baking soda nearby to put out a grease fire.
Grills	Don't use a charcoal or gas grill in the house. A grill can get knocked over and the fire can spread. Also, these grills use up oxygen. They need proper **ventilation**.
Smoke detector	Check the battery regularly. Don't **disconnect** it. It can tell you quickly if there is a fire in the house.

By following these rules, Theresa can make her kitchen a safer place.

First Aid First

Roger is cooking dinner. He cuts his finger as he chops carrots. Brenda has boiled some potatoes. She drains the water and the pot slips. Boiling water covers her hand. She cries out in pain. These kinds of accidents happen every day. What can you do to help if someone gets hurt?

Learn basic **first aid**. First aid is the care you give when someone first gets hurt. What you do or don't do those first few minutes after an injury is important. You can help another person by knowing first aid. You can also help yourself with first aid if you have an injury when you are alone.

The most common kinds of injuries in the kitchen are cuts and burns. Unless a cut or burn is serious, the first aid for these is fairly easy. For a simple burn, cold water is enough. Hold the burned area under cold water until the pain goes away (about ten minutes). Dry carefully. Do not use vaseline, **salve**, or grease. These oils will keep air from getting to the burn and will slow healing. Leave the burn uncovered or cover with a dry gauze bandage.

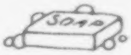
For a simple cut, it is usually enough to clean the cut and use a bandage. If the bleeding does not stop right away, you need to do two things: apply **pressure** to the cut and **elevate** it. To apply pressure, use a clean cloth or bandage and press down on the cut. Keep the cut elevated, or raised, until the bleeding stops.

Sometimes, the injury may be more serious. It may be a deep cut that will not stop bleeding. Or it may be a bad burn. Give first aid to the person hurt and then take them to the doctor. If this is not possible, give first aid and then call for medical help. Medical help will come quickly and can take the injured person to a hospital.

Knowing first aid can help you to stay calm. It will also help calm the person who is hurt. And it may save someone's life.

A first-aid kit. Everyone should have medical supplies or a first-aid kit. Below is a list of basic supplies that you should have. The chart tells you what to use each item for. For example, adhesive tape is used to hold bandages in place.

Supplies	Use
gauze bandages	to clean cuts and to cover cuts and burns
adhesive tape	to hold bandages
bandages	to cover small cuts
soap	to clean cuts
rubbing alcohol	to kill germs
scissors	to cut gauze and tape
matches	to **sterilize** (or clean) pins and other things
aspirin	for fever or aches



Be prepared. Keep your first-aid supplies in one place and keep them clean. Make sure you understand how to use them. Many hospitals and evening schools teach first aid. To find out about taking a class, call a local hospital. First aid is important for everyone to know.

For Cooking, Not Heating

Vince came back to his apartment late one winter night. It was so cold! He turned on his kitchen oven to warm the apartment up quickly. He lay down on the couch and waited to get warm. The next thing he knew, it was 2 a.m. He woke up suddenly. There was a strong smell of gas in his apartment. He went to the kitchen. The flame had gone out. Gas was filling his apartment!

Many people use natural gas every day. Gas is an example of a **utility**. Utilities are public services. Other utilities are electricity, water, and phone service. Natural gas is easy to use and safe when used correctly. But you have to use it correctly. A kitchen stove is for cooking, not heating. Heating with a gas kitchen stove is dangerous.

In Vince's case, the flame went out. Gas was filling his apartment. Vince was lucky to wake up in time and get out of the apartment. Even if the flame does not go out, it is still dangerous. Burning gas uses up the oxygen in the room. It produces **carbon monoxide**. Over time, the carbon monoxide can build up and become dangerous.

Gas is safe and easy to use, but you have to be careful. Gas has a smell. The gas company gives it that funny smell so that we will **recognize** it. We will know if gas is leaking.

If you smell gas in your home, do not ignore it. First, check the **pilot light** on the stove. It might have gone out. Quickly open the doors and windows. Then, call the gas company. Call from a neighbor's house or from a pay phone. Do not call from your own phone. Also, do not strike a match or light a cigarette. Do not turn the lights on or off. The telephone or the lights could release a **spark**. The spark could start a fire.

If you need more heat in your home, think about what you can do. Do you rent? Then, talk to the landlord or building manager. Do you own your own home? If so, you have several choices. One thing you can do is to buy an electric space heater.

Kitchen stoves are for cooking, not heating. Sometimes, it may seem like a good idea to use them for heating, especially if it is very cold. But it is not. Gas can be dangerous.

Danger in the Kitchen

Think of dinner cooking or bread baking. Can you smell it? The kitchen is probably warm and friendly. People are busy preparing food, talking, and drinking coffee. You enjoy spending time there. It feels comfortable and safe.

But accidents can happen anytime in the kitchen. No kitchen is completely safe. You need to be careful. Some dangerous things in the kitchen are slippery floors, sharp utensils and knives, electrical **appliances**, and hot pots and pans.

You should not wax the kitchen floor too much. This will make the floor slippery. Clean up water, food, and grease immediately. Someone who steps on these might slip and fall. A floor that has loose tiles can also be dangerous. You should fix them or have them repaired. Falls in the kitchen are especially dangerous because of all the hot things and sharp things used there. Keep the floor dry and in good condition to avoid slips and falls.

Kitchen utensils present a particular danger. Knives and forks are sharp. Be careful how you store and use them. Knives should be stored with the blades covered or pointed down. Make sure you get the handle, not the blade, when you pick a knife up. It is a good idea to use a cutting board when chopping food. Also, be careful of cans that have been opened. Can openers often leave the edges sharp and dangerous. Take time to prevent cuts.

Many people have toasters, electric coffee pots, mixers, and **food processors**. These electrical appliances save us time, but they must be used with care. Cords should be kept away from the edges of counters or tables. The appliances should not be used near a sink. It is dangerous to plug too many cords into one outlet. Extension cords can be useful, but do not put too many of them together. All cords need to be checked to make sure they are not worn out.

Finally, there is the danger of burns. There is, of course, the serious danger of a burn from a stove. But there are other **hazards** in the kitchen from hot water, grease, pans, and steam. **Microwave ovens** are also a problem. They do not heat the plate or wrapper, but the food inside heats very quickly. You can easily get burned from the hot food or the steam inside a bowl. So, always open the cover carefully to let the steam escape. Always stir microwaved food first before tasting it. Never give microwaved food or milk to a baby without testing it first.

Even small burns are very painful. Small burns that just turn red are called **first-degree burns**. Some burns turn red and form **blisters**. These are more serious and are called second-degree burns. When burns go deeper into your skin, they are called third-degree burns. These are the most serious burns.

Don't put grease on a burn. Instead, for a first-degree burn put the burned area in cold water for at least ten minutes. Then, wrap it in a clean dry cloth or bandage. You should not break the blisters on a burn. For all third-degree and some second-degree burns, you will need medical help. Go to a doctor or hospital.

No kitchen is completely safe. There are dangers all around. But if you can keep the kitchen neat and follow some simple rules, it will be a warm, safe, and friendly place.

Cleanliness Comes First

Many things are important in the food-service industry. Meals need to be nutritious, taste good, and look attractive. Foods must be prepared and cooked carefully. Foods also have to be weighed and measured carefully. Utensils and equipment must be taken good care of and safety rules must be followed. But more important than any of these is cleanliness and **sanitation**. The word *sanitation* means healthful, clean, and free of anything that can cause sickness. If a food-service establishment is to be successful, it must be clean. No matter how good the food tastes, no one wants to eat off a dirty plate or drink from a dirty glass.

Sanitation is so important that the local **Health Department**, which looks out for people's health, must inspect every new food service that opens. The food service is then given a **license** that it must display. The Health Department can close down a food service if the manager and employees do not follow sanitation and health rules.

One rule is that all dishes and glasses must be **sterile**, or free of germs. Germs are living things that are so tiny we cannot even see them except with a special piece of equipment called a **microscope**. Even though we cannot see germs, there are millions of them everywhere. They are on our skin, in our mouths and bodies, in our food, and on things we touch. Germs cause **contagious diseases**, illnesses that spread from person to person. The flu is one kind of contagious disease.

The best way to prevent contagious diseases from spreading is to keep everything very clean. The local Health Department tells people who work in a food service to wash and rinse all dishes and glasses in boiling hot water. That way, germs will be killed and no one will get sick from the germs that cause disease. Another rule is that all countertops, stovetops, and other kitchen surfaces must be kept clean. All equipment and utensils must be washed and then rinsed twice in hot water. Everything that touches food must be kept as clean and sterile as possible.

Sanitation also has to do with keeping a bathroom clean and following certain rules after using the bathroom. Sometimes, a food-service worker can have germs that cause serious diseases. But the food-service worker might not know it until he or she gets really sick. The germs causing the sickness could spread easily to other people. All food-service workers must, therefore, wash their hands with soap and warm water after going to the bathroom. Washing hands prevents the spread of contagious diseases to other people. In the bathroom at most food services, there is a notice that says that all employees must wash their hands with soap and water before going back to work.

Employees Must Wash Hands with Soap and Water Before Returning to Work

By order of the Health Department
City of Maintown

After washing, food-service workers should dry their hands at a hand dryer. Or they can dry their hands with a clean paper towel. Sometimes, germs can remain on a damp, dirty cloth towel that someone else has used. Hands that have just been washed can get dirt and germs on them again from a dirty towel.

Customers eating at a fast-food restaurant, full-service restaurant, cafeteria, or lunch counter spend money to eat food that they believe is clean and healthful. They trust that the people working at these places are giving them safe, clean food. They also trust that the food-service workers preparing and serving the food are clean, too. It is up to the food-service professional to be as clean as possible and follow sanitation rules.

Danger Lurking

Most of us are lucky enough to have a refrigerator in our homes. We keep a lot of different kinds of foods in the refrigerator. Some of the foods we store there are:

- meat and fish
- dairy products such as milk and cheese
- vegetables such as lettuce
- jams and jellies
- fruit and vegetable juices
- soda

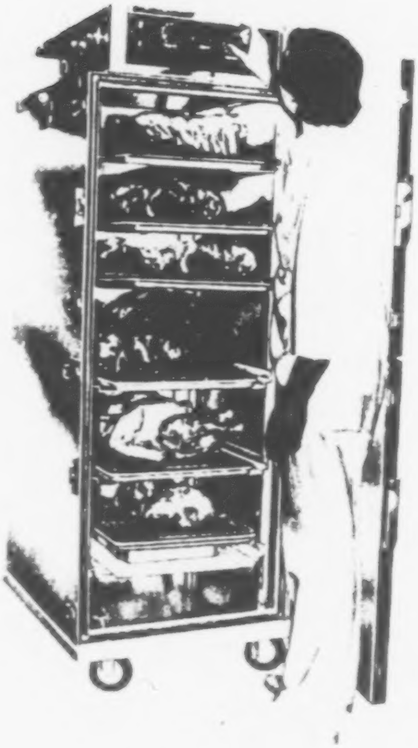
We keep drinks such as soda in the refrigerator because we like the taste of cold soda. Other foods, such as meat and milk, are kept in the refrigerator so that they will not grow dangerous **bacteria**. Bacteria are tiny animals that we cannot even see. But they are on our skin and in our bodies, as well as in the air, water, and soil. Some bacteria in food will not harm us. But other kinds, such as the bacteria **salmonella** and **staph**, can make us sick and even cause death. We call this kind of sickness **food poisoning**. Food poisoning can be very serious. The bacteria that cause the food poisoning called **botulism** can make people so sick they may die within a few hours of eating food with the dangerous bacteria.

The kinds of bacteria that can harm us grow best at room temperature, about 70° Fahrenheit. Heat above 212° will kill bacteria. Cold temperatures below 40° will keep bacteria from growing fast. A walk-in freezer is kept at 0°-10°. But cold or freezing temperatures will not kill bacteria. These temperatures will only slow the growth of the bacteria. After several days, the bacteria in an opened quart of milk, for example, will begin to make the milk spoil. That is why it is so important to look at the dates on foods such as dairy products, meat, and fish. The date tells the people working at the store when to take the food off the shelf so that no one will buy something that could spoil in a few days.

In your own refrigerator, it is important to keep an eye on the **expiration** date that is stamped on foods. Next to the expiration date or at the store is information about how long you can safely eat a food after the expiration date. Occasionally, you may have to throw out a food such as cheese that is several days past the expiration date. This may seem to be a waste of money, but it is better to be safe and get rid of a little food than to be sick. In food services, workers pay close attention to expiration dates and when certain foods have to be thrown out. No one wants a customer to be sick or uncomfortable from a food that is many days past the expiration date.

Food-service workers pay attention to food temperatures, too. They make sure that cold foods are kept cold. Hot foods are kept hot and are served as soon as possible. Food-service professionals are especially careful about foods that have just been cooked.

A hot dish should not be allowed to get cold because customers do not like cold food. But bacteria grow on food that is just warm. Food-service professionals must therefore keep foods from sitting around in a warm kitchen and growing harmful bacteria. It is important to serve hot foods as soon as possible after they have been cooked. If that is not possible, food-service workers will **hold** the food until other parts of the meal are ready. They hold the food, or keep it at the proper temperature, by putting it in a large **convection oven** or under special lights called **heat lamps**. They also time the different parts of a meal so that everything will be ready at about the same time. That way, the meal can go to the customer with little or no holding.



Food-service professionals are just as careful with cold foods. They keep large quantities of cold foods in walk-in refrigerators and freezers. They walk in and out of these refrigerators and freezers as quickly as possible so that warm air will not heat up the refrigerator or freezer. Foods that are frozen are kept in the freezer at low temperatures and are taken out only when needed. Food-service professionals are also careful with cold foods that they are preparing for meals. Sometimes they cut or chop large quantities of meat or poultry that they are going to cook later. Until they actually cook these kinds of food, they keep them in the refrigerator so there is no chance that the food will spoil.

All of the things food-service professionals do to keep food from spoiling are called **precautions**, ways of being careful before something dangerous happens. Food-service professionals take these precautions so that people will not become ill or have an unpleasant meal.

Is Something Burning?

You smell something burning. Is it the food cooking on the stove? Something in the oven? Or something else? In the kitchen, there is always the danger of fire. Gas stoves have open flames and electric stoves have red-hot coils. Both types of stoves can cause fires. How do fires start in the kitchen? What can you do if there is a fire? Is there anything you can do to make your house safer?

Fires start when there is enough heat and air and there is something to burn. The heat is usually from a stove, the air is all around us, and there are many **combustible** materials in the kitchen. Combustible materials catch fire and burn easily. Some examples are paper and grease. These materials are commonly found near or around the kitchen stove. A paper towel gets too close to the flame. Your sleeve passes over a burner. Some grease from a frying pan spills over the side. In each of these cases a fire could start.

You cannot control large fires, so you need to call an emergency number for help. There are some things you can do to fight small fires when they first start.

- Put water on papers or towels that are burning.
- Don't try to carry papers or burning materials because that will make the fire burn faster.
- If your clothes catch fire, cover yourself with a large towel or roll on the ground to smother the flames.

- For a grease fire in a pan, turn off the heat and cover the pan. By covering it, you will cut off the air. This will put out the fire.
- Never put water on a grease fire.
- Baking soda can also be used to **extinguish** fires.

There are some **devices** for warning about fires and for putting them out. It is important to have smoke alarms in your home. These devices can sense smoke and sound an alarm so people can get out of the building. They should not be put too near the stove or cooking area. Many smoke detectors use **batteries**, so it is important to check and replace old batteries. You should test your smoke alarms from time to time to make sure that they are working properly.

A **fire extinguisher** is also a good thing to have around. Although they are not effective for large fires, they can be useful for small ones. Fire extinguishers also need to be checked periodically. Make sure you know how to use them.

Every year people are burned and people die because of fire and smoke. Learn how to prevent fires and make your place safe. Teach your friends and family about fire safety, too.

Food-Service Safety

Safety is the responsibility of everyone in the food-service industry. Fire and accident prevention should be a concern for every food-service professional. A cigarette thrown into the trash may cause a fire that could hurt many people. A slippery, wet kitchen floor can lead to a serious fall.

Fire is always a danger in a food-service establishment. It is important for food-service workers to know what to do in case of a fire. They should learn where the fire alarm and fire extinguishers are and where fire doors are located. They should also know if there is an **evacuation plan** for that food-service establishment. Some food services have evacuation plans for getting people out of the kitchen and dining area. The evacuation plan is like a map that is drawn on a piece of paper and hung on the wall where everyone can see it. It tells where fire exits are and where people should go when they evacuate a burning building.

In the event of a fire, food-service professionals should remain calm. Customers may become frightened and confused during a fire. Food-service professionals must stay calm so they can help them. Customers who are in immediate danger should be moved to safety. Food-service workers may need to sound the fire alarm or help put out a small fire with fire extinguishers.

It is important for every food-service worker to know as much as possible about fire safety and **prevention**. Fire prevention includes getting rid of possible fire hazards, or dangers. A **frayed** electric cord is an example of a hazard. Incorrect use of electrical equipment could also cause fires. For example, too many plugs in one electric outlet can cause a fire. Another hazard is a roll of paper towels too close to a stovetop that has an open flame.

One of the biggest fire hazards in food services is the employee who smokes and then throws a still-lit cigarette butt in a trash can. Most food-service facilities now have special smoking areas where employees can smoke. Employees who smoke should smoke in those areas only. Even then, food-service workers should make sure that cigarettes are completely out before they throw them away. Enforcing smoking rules will help to prevent fires.

Fires are not the only hazard in a kitchen. Sometimes people in a kitchen will spill something on the floor and then forget to wipe the floor dry. It is easy to slip on a wet floor, and it is dangerous.

Another hazard is a stray electric cord on a piece of food-production equipment. Sometimes a food-service worker will unplug the cord and leave it lying across the floor. Someone could trip over the cord and fall. Electric cords must be kept out of the way. It is important for any food-service employee who sees a hazard to remove it, no matter who caused the hazard.

Safety rules help to prevent fires and accidents. Food-service professionals need to know safety rules. They need to follow those rules. In the event of a fire or accident, employees need to remain calm and help out however they can.

Keeping Germs at Bay

Proper **sanitation** is extremely important in food service. When you work with food, whether it is in the front of the house or the back of the house, you must wash regularly so that you will not spread germs. You must also wear clean clothes or uniforms to work every day. The kitchen, and all the equipment in it, has to be cleaned every day, too. All the food and beverages served to customers have to be handled with as much attention to cleanliness as possible.

Why is sanitation so important? Dirty dishes, dirty work stations, dirty pots and pans, and dirty people can carry tiny living things that cause disease. These living things, which are too small to see with the eye, are called bacteria. Bacteria live everywhere. Some are harmless; some are helpful. But most are very dangerous, and food is the best place for them to grow.

Food is ideal for bacteria because they use it as a source of growth and strength. They also like warmth and **moisture**—water is found in all food. When the conditions are right, harmful bacteria can grow in food very quickly and become dangerous to people who eat that food. Bacteria in food can multiply into millions in a very short time. If food containing bacteria is served, many people can get sick.

Have you ever heard of anyone getting sick after eating in a restaurant? Chances are they got food poisoning from something they ate. **Salmonella** is the name of the bacteria that cause most food-related illnesses. Salmonella bacteria can cause food poisoning. The **symptoms** include stomach problems and headaches that can last for several hours or even days. A severe case of food poisoning may send someone to the hospital emergency room for medical attention.

These bacteria grow best in raw meat, such as poultry, and the juices from meat. Poultry, eggs, and any dish containing eggs must be handled carefully so that salmonella is not allowed to grow. Hot food must be kept hot; cold food must be kept cold. Food left out at room temperature encourages growth of bacteria. A good chef makes sure that work areas and utensils are **thoroughly** cleaned. Cutting boards and knives used for meat must be cleaned immediately after each use. Most chefs use two separate cutting boards: one for meat and another for all other foods. This helps avoid **contamination**.

Bacteria can also grow in dirty dishes. Cooked meat should never be put back into the bowl where the raw meat had been. The bowl must be washed first. Stoves and steam tables must be cleaned regularly. Dishes and silverware must be **sterilized**, washed with very hot water and chemicals, to make sure the bacteria are killed. At the end of each working day, the kitchen must be spotless. The next day, the cooking and cleaning will start again.

One way to make sure that bacteria do not have a place to grow is for all workers to take care of their **personal hygiene**, or cleanliness. Here are some tips for good personal hygiene:

- Bathe or shower every day.
- Wear clean clothes every day.
- Wash your hair often, and keep it combed.
- If you have long hair, cover it with a hairnet or wear it pulled back.
- If you are a man, shave every day or keep your facial hair neat and clean.
- Keep your fingernails trimmed and clean.
- Don't smoke on the job.
- Wear deodorant to prevent body odor.
- Brush your teeth regularly to prevent bad breath.

By far, the two most important rules are these:

- Wash your hands when you go from one work station to the next.
- Always wash your hands after using the bathroom!

Preventing harmful bacteria from spreading means keeping kitchens and the people who work in them as clean as possible. Customers don't think about good sanitation when they are enjoying a meal out. But sanitation should be at the front of every food-service worker's mind.

280

KEY

COMPETENCY M

FSA

1. For sanitation purposes, employees should wash their hands before handling food.

2. A Food Preparation Specialist Supervises other employees.

3. Certain procedures are used in preparation of food.

4. Most job positions require education or equivalent work experience.

5. Braising is to cook by browning in fat, then simmering in a small amount of liquid in a covered container.

6. Broiling is to cook over a grill or under an electric element.

7. A storeroom where food and equipment is kept is also called a commissary.

8. Suny Brockport College is an educational institution.

9. Preventative sanitation procedures aid in reducing the risk for contamination.

10. An itemized list of goods and stock on hand is called an inventory.

KV

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11. A processor is a machine used for preparing some foods.

12. Production is the process of preparing foods.

13. Employees are required to wear appropriate clothing for work---uniforms.

14. Depending on the job, some experience may be necessary to qualify.

15. Preparing food requires various types of equipment.

16. Enhancing the visual appearance of a food is called garnishing.

17. Replenishing means adding a new stock or supply.

18. Maintenance of machinery keeps machines in proper condition.

19. A person who is devoted to a particular position and is usually placed in charge of other employees is a Specialist.

20. An adequate job means that the job was sufficient to satisfy a requirement.

Use the word list to complete the sentences.

preventative
braising
production
institution
procedures
equivalent
supervises
sanitation
broiling
commissary
inventory
adequate
appropriate
specialist
garnishing
equipment
experience
processor
replenishing
maintenance

Example for Tutor - using a Food Preparation Specialist job description - answers will vary according to job descriptions

KEY

COMPETENCY M

FSA

1. After you read your job description, briefly write as many important key words that you can remember from the reading about your position.

Supervises other employees
records rotation & production
Sheet
prepares food
dependable
[illegible]

requires education & experience

2. Write down any words you are not familiar with and look in the dictionary for the meaning that best fits how the word is used.

braising
rotation
assigned
punctuality

3. Write a summary of your job description from the reading. Include how your job fits in with your coworkers' positions. Use complete sentences and grammar rules. You may wish to use separate paper.

A Food Preparation Specialist position [illegible] high school diploma or equivalent [illegible] food service experience [illegible]

4. Now prepare a final version correcting any errors in spelling, structure, or any other uncertainty in your summary. Use a separate page for your final copy.

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COMPETENCY M

FSA

1. For ________________ purposes, employees should wash their hands before handling food.

2. A Food Preparation Specialist ________________ other employees.

3. Certain ______________ are used in preparation of food.

4. Most job positions require education or ________________ work experience.

5. ________________ is to cook by browning in fat, then simmering in a small amount of liquid in a covered container.

6. ________________ is to cook over a grill or under an electric element.

7. A storeroom where food and equipment is kept is also called a ____________________.

8. Suny Brockport College is an educational _______________.

9. ____________________ sanitation procedures aid in reducing the risk for contamination.

10. An itemized list of goods and stock on hand is called an ____________________.

11. A _______________ is a machine used for preparing some foods.

12. ______________________ is the process of preparing foods.

13. Employees are required to wear __________________ clothing for work---uniforms.

14. Depending on the job, some ________________ may be necessary to qualify.

15. Preparing food requires various types of _________________.

16. Enhancing the visual appearance of a food is called ______________________.

17. __________________ means adding a new stock or supply.

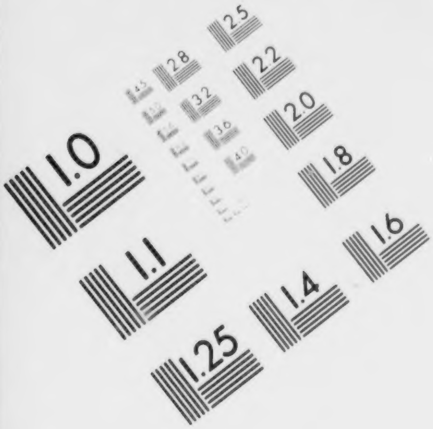
18. __________________ of machinery keeps machines in proper condition.

19. A person who is devoted to a particular position and is usually placed in charge of other employees is a __________________.

20. An ________________ job means that the job was sufficient to satisfy a requirement.

Use the word list to complete the sentences.

preventative
braising
production
institution
procedures
equivalent
supervises
sanitation
broiling
commissary
inventory
adequate
appropriate
specialist
garnishing
equipment
experience
processor
replenishing
maintenance



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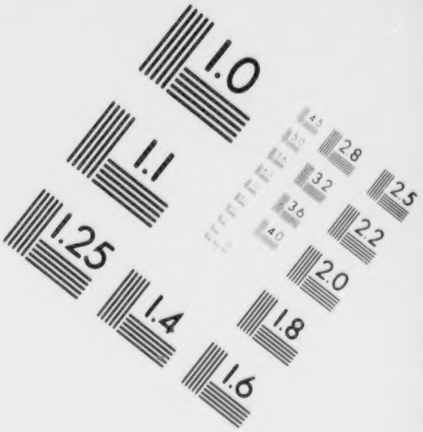

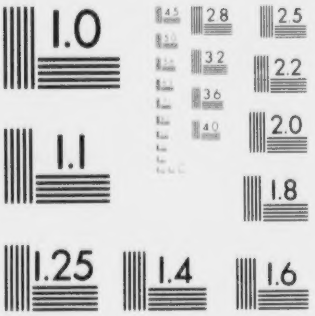

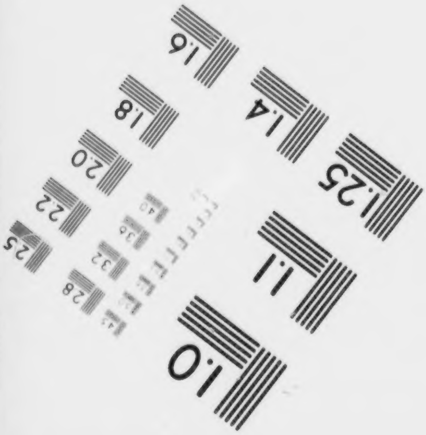

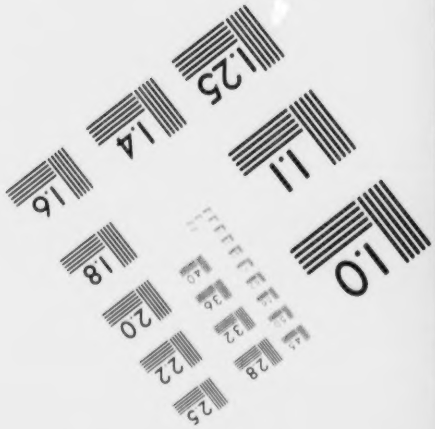

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BY APPLIED IMAGE, INC.

COMPETENCY M

FSA

1. After you read your job description, briefly write as many important key words that you can remember from the reading about your position.

______________________________ ______________________________
______________________________ ______________________________
______________________________ ______________________________
______________________________ ______________________________
______________________________ ______________________________
______________________________ ______________________________

2. Write down any words you are not familiar with and look in the dictionary for the meaning that best fits how the word is used.

______________________________ ______________________________
______________________________ ______________________________
______________________________ ______________________________
______________________________ ______________________________
______________________________ ______________________________
______________________________ ______________________________

3. Write a summary of your job description from the reading. Include how your job fits in with your coworkers' positions. Use complete sentences and grammar rules. You may wish to use separate paper.

4. Now prepare a final version correcting any errors in spelling, structure, or any other uncertainty in your summary. Use a separate page for your final copy.

FACULTY STUDENT ASSOCIATION
JOB DESCRIPTION

FOOD PREPARATION SPECIALIST

REPORTS TO:
- Unit Immediate Supervisor

JOB SUMMARY (short summary of the position's purpose):
- To prepare food for shift in a dining facility

WORK PERFORMED (specific duties and responsibilities):
- Reads and interprets menu and follows recipes
- Checks and maintains quantity and quality of food
- Prepares food
- Supervises various other employees
- Checks food orders against daily menu
- Stocks kitchen; checks food for freshness where appropriate
- Operates and cleans kitchen equipment
- Uses required production techniques, i.e., braising, frying, broiling, etc.
- Maintains kitchen sanitation and safety
- Assists with training/supervising student and part-time employees
- Records necessary notation to production sheet
- Other related duties as assigned by management

JOB SPECIFICATIONS (requirements of the job):
- Dependability
- Punctuality
- Cleanliness
- Neatness
- Good physical condition
- Ability to lift a minimum of 30 pounds on a regular basis
- Accuracy in the performance of basic math skills
- Ability to get along well with others
- Ability to supervise
- A solid understanding of sanitation and safety procedures
- Ability to operate appropriate equipment
- Ability to perform Kitchen Helper duties and responsibilities
- Ability to effectively plan daily preparation of menu

QUALIFICATIONS (education, experience):
- High School diploma or equivalent and two years of food service experience, OR
- Four years of experience in food service activities

9/90

KEY

COMPETENCY N

Directions: Answer the following questions using the FSA Organizational Chart.

1. Who is higher on the Organizational Chart?

The Executive Director or SUNNY Vending?
the Executive Director

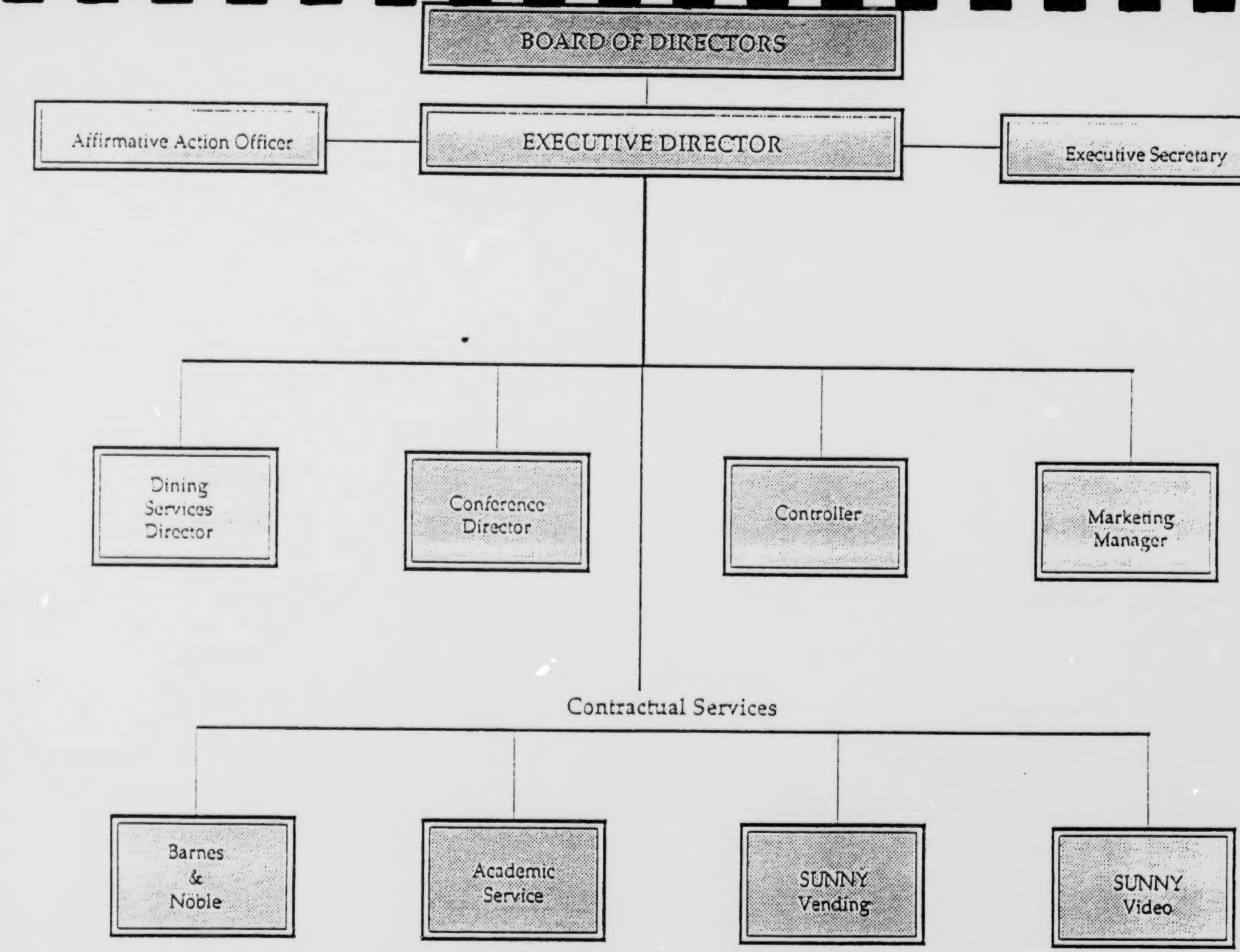
SUNNY Video or the Conference Director?
the Conference Director

The Controller or the Marketing Manager?
Same

The Executive Secretary or the Executive Director?
Executive Director

2. Who is the highest person in the FSA Organizational Chart?
Executive Director

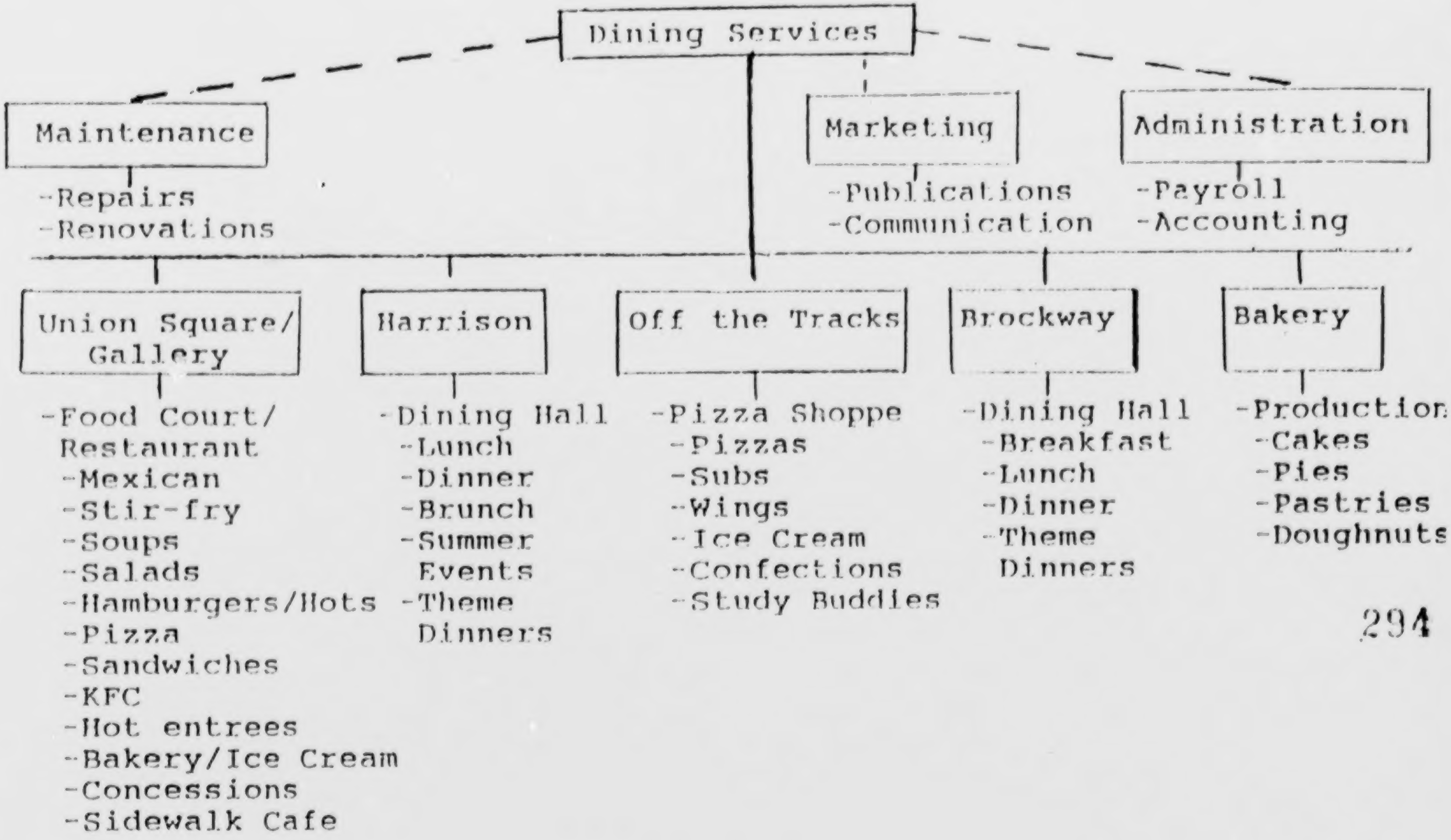
3. What is the name of the group that is the lowest in the hierarchy?
Contractual Services



Faculty Student Association - September 1990

FSA Organizational Chart

FACULTY STUDENT ASSOCIATION
CHART OF OPERATIONS



- Dining Services
  - Maintenance
    - Repairs
    - Renovations
  - Marketing
    - Publications
    - Communication
  - Administration
    - Payroll
    - Accounting
  - Union Square/ Gallery
    - Food Court/ Restaurant
      - Mexican
      - Stir-fry
      - Soups
      - Salads
      - Hamburgers/Hots
      - Pizza
      - Sandwiches
      - KFC
      - Hot entrees
      - Bakery/Ice Cream
      - Concessions
      - Sidewalk Cafe
  - Harrison
    - Dining Hall
      - Lunch
      - Dinner
      - Brunch
      - Summer Events
      - Theme Dinners
  - Off the Tracks
    - Pizza Shoppe
      - Pizzas
      - Subs
      - Wings
      - Ice Cream
      - Confections
      - Study Buddies
  - Brockway
    - Dining Hall
      - Breakfast
      - Lunch
      - Dinner
      - Theme Dinners
  - Bakery
    - Production
      - Cakes
      - Pies
      - Pastries
      - Doughnuts

COMPETENCY N

FSA

Directions: Create an Organizational Chart for Dining Services. Be sure to use a ruler to create the boxes and lines. Complete the chart in pencil first.

COMPETENCY N

Directions: Answer the following questions using the FSA Organizational Chart.

1. Who is higher on the Organizational Chart?

   The Executive Director or SUNNY Vending?

   ____

   SUNNY Video or the Conference Director?

   ____

   The Controller or the Marketing Manager?

   ____

   The Executive Secretary or the Executive Director?

   ____

2. Who is the highest person in the FSA Organizational Chart?

   ____

3. What is the name of the group that is the lowest in the hierarchy?

   ____

Key

COMPETENCY O

FSA

1. A necessity; obligatory requirement
2. Something that is done all the time ongoing basis
3. Being in agreement with itself; uniform consistent
4. Being late tardy
5. The state or quality of being important significant
6. To keep in existence; maintain to support sustained
7. The way in which someone or something functions performance
8. A specific period of time to accomplish something timetable
9. The way in which a person behaves demeanor
10. To get better at something improvement
11. Having or showing great skill in a certain job professional
12. Quality or fact of having obligations responsibilities
13. Full command of subject or a study mastery

---

improve
responsibilities
performance
tardy
sustain

demeanor
mastery
significant
ongoing basis

professional
timetable
consistent
requirement

COMPETENCY O

FSA

1. A necessity; obligatory ____________________
2. Something that is done all the time ____________________
3. Being in agreement with itself; uniform ____________________
4. Being late ____________________
5. The state or quality of being important ____________________
6. To keep in existence; maintain to support ____________________
7. The way in which someone or something functions ____________________
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12. Quality or fact of having obligations ____________________
13. Full command of subject or a study ____________________

---

improve
responsibilities
performance
tardy
sustain

demeanor
mastery
significant
ongoing basis

professional
timetable
consistent
requirement

HOURLY EMPLOYEE APPRAISAL FORM

Employee Name: ________________________________

Present Position: ____________________________

Date Started: _____/_____/_____

Unit Name: ________________________________

Review Conducted By: ______________________________

Period of Review: _____/_____/_____ to _____/_____/_____

Type of Review: Annual ___ 30-Day ___ 45-Day ___

The rating system is on the back page for your reference.

	Superior	*Above Average*	*Meets Requirements*	*Conditional*	*Unsatisfactory*
1. Quality of Work: Is the quality of the employee's performance consistent with the needs of the business?					
2. Quantity of Work: Does the amount of work the employee produce compare to the regular hours spent working?					
3. Operating Skills: How well does the employee apply themselves to the assigned task?					
4. Customer Relations: Has the employee demonstrated appropriate behavior in responding to our customer's needs?					
5. Job Knowledge: Can the employee perform the various responsibilities of their position?					

6. Dependability/Attendance: Number of days absent ______
Number of days tardy ______
Total Occurrences______

1st Semester			2nd Semester		
0	________	Superior	0	________	Superior
1	________	Above Average	1	________	Above Averaage
2	________	Meets Requirement	2	________	Meets Requirement
3	________	Conditional	3	________	Conditional
4	________	Unsatisfactory	4	________	Unsatisfactory

7. Team Work: Does the employee work well with a group and take instruction well?

8. Demeanor: Does the employee demonstrate professional behavior when dealing with others?

9. Supervisory Skills: How does the employee perform when supervising or training others?

COMMENT SECTION/ACTION PLAN

COMMENT SECTION

Employee strengths and accomplishments (describe in detail areas employees have demonstrated positive job-related behavior and/or specific accomplishments achieved) during this rating period.

ACTION PLAN

Areas of improvement (describe in detail job-related areas which require improvement). The action plan should be discussed jointly with employee and supervisor.

	Area of Improvement	Action Plan	People Involved	Target Date	Review Date
1.					
2.					
3.					
4.					
5.					
6.					

EMPLOYEE COMMENTS

This section provides the employee with the opportunity to respond to the review. Such comments could include fairness of evaluation or specific thoughts regarding performance during this rating period. (If additional space is required, please use back of this page).

SIGNATURES

Signing this review indicates I have read and discussed this review with my supervisor. I agree with the contents.

____ ________________
Employee Signature Date

I have discussed this review with the employee.

____ ________________
Supervisor Signature Date

This review has been reviewed by the Personnel Area.

____ ________________
Personnel Representative Date

The rating system is as follows:

Superior:
Employees at this level demonstrate sustained mastery of all elements for the entire performance period.

Above Average:
Employees at this level consistently do more than is required on an ongoing basis.

Meets Requirement:
Employees at this level consistently do whatever is required. Performance above job requirements occurs occasionally.

Conditional:
Employees at this level still can demonstrate significant improvement. Specific plans and timetables should be established to address the areas needing improvement.

Unsatisfactory:
This is a serious performance problem; the work is clearly unsatisfactory and the employee must improve in a short period of time to avoid being removed from his/her position.

Key

COMPETENCY P

FSA

"The Right to Know Law"

Directions: Unscramble the words listed below.

1.	milaheccs	chemicals
2.	xlsevepoi	explosives
3.	hncorci	chronic
4.	upersnoicat	precautions
5.	paitoteln	potential
6.	dutperovecir	reproductive
7.	xotci	toxic
8.	rorosseivc	corrosives
9.	nsonegcrcia	carcinogens
10.	hzdsoarua	hazardous
11.	stairiran	irritants
12.	pusetdcs	suspected
13.	tenssizires	sensitizers
14.	atsbunsec	substances
15.	tucae	acute
16.	atevrcie	reactive

---

chronic
explosives
corrosives
reproductive
irritants
suspected
potential
carcinogens
sensitizers
reactive
precautions
substances
acute
hazardous
chemicals
toxic

Key

COMPETENCY P

FSA

2.2 "The Right to Know Law"

A. Employer must provide health and safety training to workers who handle chemicals.

B. Employer must provide personal protective equipment, also known as PPE.

C. Employers must maintain records of employees and the chemicals with which they have worked.

D. An employee may request a Material Safety Data Sheet (MSDS) or chemical fact sheet.

E. Employees can not be discriminated against for making a Right to Know request.

Word List

health
safety
chemicals
Material Safety Data Sheet
Right to Know

Key

COMPETENCY P

FSA

"Right to Know Law"

1. Read the overview

Q. What is a hazard?

A. Any substance which can cause acute or chronic injury, or which can do so under specific conditions.

Q. What is acute and chronic?

A. Immediate vs. long-term.

2. How does the Right to Know Law affect you?

Q. What is an MSDS and how can you get one?

A. This is a Material Safety Data Sheet and one can fill out forms and give them to the Supervisor.

Q. What is the purpose of the Right to Know Law?

A. To make employees more aware of certain dangers they may encounter while completing their duties or by being in an area where chemicals are in use.

Q. What would one ask them specifically? (Pretend that the tutor is the person you contact)

A. What is the proper storage temperature for Solid Insure for maximum shelf-life?

3. Read the SUNY Emergency & Service Manual.

Q. You find someone passed out near your place of employment as you leave late in the evening. What do you do?

A. Remain calm, call for help, give the location, describe the victim's condition, give your name, listen for instructions.

Q. You see a suspicious looking character as you leave work. You decide to call for an escort. What number do you call?

A. 2226 or Blue Light Phone

4. What else needs to be known?

COMPETENCY P

FSA

"The Right to Know Law"

Directions: Unscramble the words listed below.

1. milaheccs ______________________________
2. xlsevepoi ______________________________
3. hncorci ______________________________
4. upersnoicat ______________________________
5. paitoteln ______________________________
6. dutperovecir ______________________________
7. xotci ______________________________
8. rorosseivc ______________________________
9. nsonegcrcia ______________________________
10. hzdsoarua ______________________________
11. stairiran ______________________________
12. pusetdcs ______________________________
13. tenssizires ______________________________
14. atsbunsec ______________________________
15. tucae ______________________________
16. atevrcie ______________________________

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chronic
explosives
corrosives
reproductive

irritants
suspected
potential
carcinogens

sensitizers
reactive
precautions
substances

acute
hazardous
chemicals
toxic

COMPETENCY P

FSA

2.2 "The Right to Know Law"

A. Employer must provide ____________________ and ____________________ training to workers who handle chemicals.

B. Employer must provide __________________ ____________________ ________________________, also known as PPE.

C. Employers must maintain records of employees and the ____________________ with which they have worked.

D. An employee may request a ________________ ________________ _________ _____________ (MSDS) or chemical fact sheet.

E. Employees can not be discriminated against for making a _____________ ____ __________ request.

Word List

health
safety
chemicals
Material Safety Data Sheet
Right to Know

COMPETENCY P

FSA

"Right to Know Law"

1. Read the overview

Q. What is a hazard?

A. ______________________________

____

____

Q. What is acute and chronic?

A. ______________________________

____

2. How does the Right to Know Law affect you?

Q. What is an MSDS and how can you get one?

A. ______________________________

____

Q. What is the purpose of the Right to Know Law?

A. ______________________________

____

Q. What would one ask them specifically? (Pretend that the tutor is the person you contact)

A. ______________________________

____

3. Read the SUNY Emergency & Service Manual.

Q. You find someone passed out near your place of employment as you leave late in the evening. What do you do?

A. ____

____

Q. You see a suspicious looking character as you leave work. You decide to call for an escort. What number do you call?

A. ____

4. What else needs to be known?

____

____

Right-to-Know HANDBOOK

for

CUSTODIAL ASSISTANTS

Joint Project of City of New York Mayor's Office of Operations,
Citywide Office of Occupational Safety
and Health and District Council 37 Education Fund.

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INTRODUCTION

Chemicals are part of our everyday lives. Doctors prescribe medicine that is made up of chemical substances. We eat food that has been treated with chemicals to prevent spoiling. And nearly everyone works with chemicals. We clean with scouring powders. We use paints and motor oils.

Not all chemicals are dangerous. But some are. We are becoming more aware of these hazards. Today we worry about the use of pesticides on fruit, the dumping of toxic waste, and the polluting of our water. We also worry about the use of chemicals on our jobs.

Maintaining good health is important to our families and to us. For our protection we need to know how to work safely with hazardous substances. If we do not know which chemicals may be dangerous how can we be protected in our workplace?

The New York State Right-to-Know law gives us the right to information about the hazardous chemicals used on the job. The law states that we must be told about the health hazards or problems caused by toxic substances and how to work safely with these chemicals. Under the law, your employer must give you information when you request it and must provide Right-to-Know training every year.

The training materials offered here were prepared through a joint labor-management grant funded by the New York State Department of Labor. The manual is part of a Right-to-Know course offered this spring by the DC37 Education Fund and the NYC Office of Occupational Safety and Health Programs (OSHA) office. After May, 1987, the training will be continued by management.

The purpose of the training is to prepare you to:
- ask for information about chemical substances or products used in the workplace
- interpret the information you receive
- protect yourself and co-workers from workplace hazards.

Chapter I of this handbook outlines the New York State Right-to-Know Law. It includes your rights and your employer's responsibilities under this law.

Chapter II describes the ways chemicals can affect you and explains the exposure standards set by government.

Chapter III describes the sections of the Material Safety Data Sheet (MSDS). The MSDS summarizes information about the health hazards of chemical products.

Chapter IV looks at the specific processes and chemicals on your job.

Chapter V discusses ways to work safely with chemical substances.

Chapter VI tells you how to obtain additional information and help.

To explain some of the terms used in Occupational Safety and Health a Glossary is included at the end of this handbook.

Learn all you can from this book and your Right-to-Know training classes. Your health depends on it.

The New York State Right-to-Know Law

WHAT IS IT?

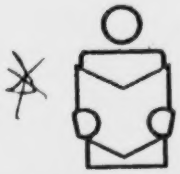
The New York State Right-To-Know Law gives workers throughout the state the right to request health and safety information about the chemical products found on the job. The law also requires that employers:

- provide health and safety training to workers who are routinely exposed to any chemical products
- maintain records on workers exposed to the 400 chemicals regulated by OSHA.

By law, all city employees are entitled to this information without fear of being discriminated against.

WHY SHOULD I KNOW WHAT CHEMICALS I WORK WITH?

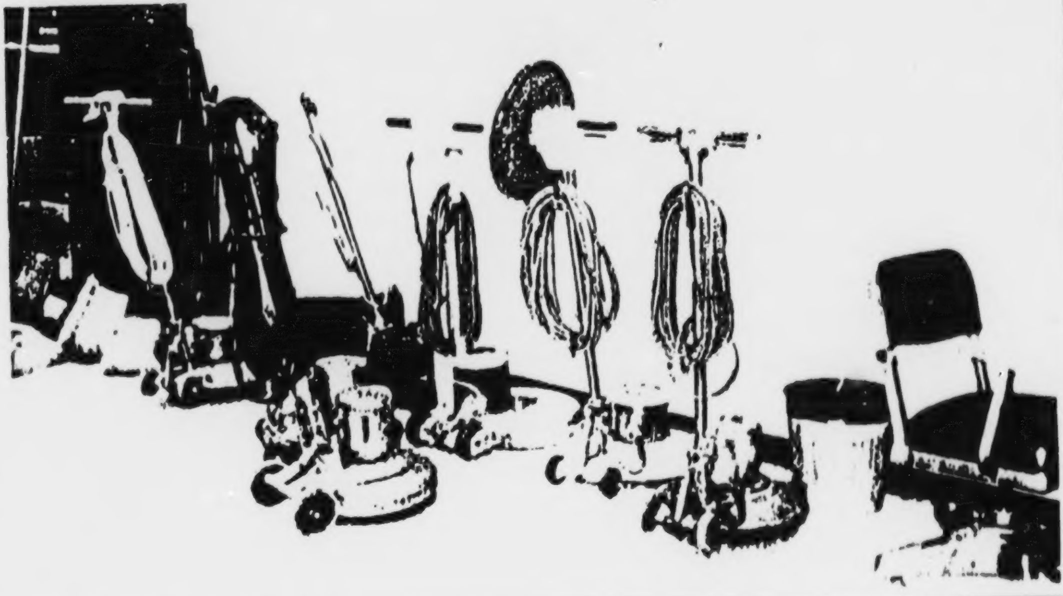
Even though chemicals are part of our daily lives, some chemicals can make you sick. They can hurt you today or in many years from now. The more you know about these chemicals, the better you can protect yourself from accidents or medical problems. Also, by knowing the health effects of the chemicals on the job, you may be able to determine if a chemical exposure is related to your health symptoms. Again, the more you know, the safer your job.



Your employer must inform you of the health effects and hazards of substances at your worksite.

Learn all you can about
toxic substances on your job.
For more information, contact

THE RIGHT TO KNOW LAW WORKS FOR YOU.



WHAT ARE MY RIGHTS?

1. You may *request information* about the chemical product(s) used at your worksite. By law, you must be given the following information:
- name(s) of the product
- chemical ingredients
- level at which exposure is hazardous
- short-term and long-term effects of hazardous exposure
- potential for flammability, explosion and reactions
- procedures for emergency treatment
- proper conditions for safe use
- procedures for cleanup of leaks and spills

This information is usually provided to you in the form of a Material Safety Data Sheet (MSDS) or a chemical fact sheet. If management does not give you this information within 72 hours (or 3 working days) after a request, the law states that you do not have to use the chemical product until you receive the information.

2. *Health and safety training is required* for all workers who are routinely exposed to chemical products. Right-to-Know training must be repeated every year and whenever any new chemicals are introduced on the job. Training must be specific for the chemicals found at your worksite and must include all the topics stated above.

3. If you feel you have been discriminated against for making a Right-to-Know request, you or your union may *file a complaint* with the New York State Department of Labor. Discrimination, as a result of making a Right-to-Know request is illegal.

WHAT ELSE IS REQUIRED BY THE LAW?

Posting a Notice: Your employer must post a notice that says that employees may request information about the toxic effects of chemical products or substances found on the job. A person to contact for more information must be listed on the poster. Usually the name of the agency's safety coordinator is given here.

Recordkeeping: Your employer must keep a record of the names, addresses, and Social Security numbers of all employees who regularly come in contact with any of the 400 chemical substances listed in the Federal Occupational Safety and Health Regulations (Section 1910, Subparagraph Z). Your employer must also make these records available upon request to you and any other affected employee or former employee, your physician or union, and the New York State Department of Health.

POINTS TO REMEMBER:

- The New York State Right-to-Know law gives you the right to request health and safety information about chemical products found on the job.

- The law also requires that employers provide annual Right-to-Know training to all workers who are routinely exposed to chemical products.

- The information about chemical products is provided to you by your employer in the form of a Material Safety Data Sheet (MSDS) or chemical fact sheet.

- The law requires your employer to post a Right-to-Know notice at your worksite. A person to contact for more information must be listed on the poster. Usually the agency's safety coordinator is listed here.

HOW CAN EXPOSURE TO CHEMICALS DAMAGE MY HEALTH?

No two people respond in exactly the same way to a chemical exposure. It may be difficult to predict at what level a person will have a response.

A toxic level is determined by the particular substance, how long you are exposed, the concentration of exposure, individual variation (body size, breathing rates, etc.), and the effects of mixed exposures.

Generally, dose is measured by how much of a substance enters your body and how long you are exposed. For most substances, when you reduce the exposure, you reduce the chance of disease. However, this may not be true for cancer-causing substances where even low doses may trigger disease.

Acute effects occur immediately after exposure to a dangerous chemical. The reaction may be mild or severe, depending on how much of the chemical has entered your body and how harmful the chemical is. An acute reaction to low levels of carbon monoxide, for example, can be dizziness and fatigue, which disappear with time. Exposure to high levels of carbon monoxide can cause death.

Chronic effects take a long time to develop and may require long term exposure. Sometimes, chronic disease caused by chemicals appears long after the last exposure, making it difficult to identify the cause. Just as carbon monoxide has acute health effects, it also has chronic ones. Long term exposure to carbon monoxide can damage the *heart*, sometimes resulting in heart disease.

Local effects develop where the substance enters or contacts the body. For example, most solvents cause a drying or a cracking of the skin. This can develop into dermatitis, a red, itching, skin disease.

Systemic effects occur somewhere in the body other than where the chemical entered the body. More than one part of the body may be effected. You may not realize that symptoms are related to a substance on your job. For example, lead in paints, if ingested or inhaled, can cause systemic effects affecting such widespread parts of the body as the brain and the kidneys.

Sensitization: Some people may be allergic to a substance while others may not. Sometimes, the initial exposure may not cause any reaction, but contact with the same or similar substance later on may make you sick. This type of allergic reaction is called sensitization. Chemicals which can cause such reactions include paints, solvents, and glues.

In most workplaces, workers are exposed to more than one substance at a time. Unfortunately, there is little information on the health effects of combined exposures. However, it is known that sometimes exposures to two or more substances can cause a health effect far greater than for each exposure alone. This is known as *synergism.* A well-known example of a synergistic effect is that of lung cancer resulting from the combined effects of cigarette smoking and asbestos exposure. While asbestos alone can cause lung cancer, if you smoke and are exposed to asbestos the chances of developing lung cancer are multiplied many times.

How Do I Know If a Substance Causes Cancer?

Chemicals are carcinogens (or cancer-causing) if they are found to cause cancer in humans or laboratory animals. In addition, there are tests using human and animal cells that may indicate a substance is cancer causing. If an animal test suggests a chemical can cause cancer, it should be treated as if it is cancer-causing in humans.

Can Hazardous Chemicals Harm My Ability To Have Healthy Children?

Certain chemicals can affect the reproductive system. Exposure to lead, for example, can harm the reproductive ability of both women and men.

DOES THE GOVERNMENT PROTECT WORKERS FROM EXPOSURE TO DANGEROUS CHEMICALS?

New York State sets legal limits to protect city workers from exposure to certain chemicals. These limits are known as New York State Public Employee Safety and Health (PESH) standards. PESH standards are identical to those set by federal OSHA. PESH has established standards for allowable exposures for five hundred of the 50,000 toxic chemicals currently used. The standard spells out the substance's permissible exposure limit (PEL) - the maximum average concentration to which a worker can be exposed for 8 hours per day. The PEL can be exceeded at some times of the day so long as the average daily exposure does not exceed the limit. Some especially hazardous chemicals also have Ceiling Values which is the concentration that should not be exceeded even for an instant.

These legal limits are not necessarily safe. PELS are established to apply to the healthy person and do not consider workers with special problems such as heart or lung disease, or small body size. Also, you often are exposed to more than one chemical at a time, and the standards do not account for the combined effects of several chemicals.

Standards are also developed by the National Institute for Occupational Safety and Health (NIOSH), which is a branch of the federal government, and the American Conference of Government Industrial Hygienists (ACGIH), which is a private organization. These standards do not carry the force of law; they are recommendations by professionals. ACGIH expresses standards as threshold limit values (TLV's), the recommended limit allowed for worker exposure to toxic chemicals.

NIOSH and ACGIH standards are generally stronger, more up-to-date, and safer than PESH standards. This means if you learn PESH has one standard for exposure to a substance, and NIOSH recommends another, the NIOSH standard is probably closer to a safe level.

WHERE CAN I OBTAIN INFORMATION ABOUT THE CHEMICALS WITH WHICH I WORK?

There are three sources of information:

Material Safety Data Sheets: These forms prepared by the manufacturer describe chemical substances, and should explain how to handle the material safely. MSDSs give information on *products* e.g., 3M Carpet Stain Remover. These products may be composed of one ingredient, but are more often mixtures of chemicals. MSDSs are provided to the City by the manufacturer of the product. Under the New York State Right-to-Know Law, your agency must make these forms available to you. Much of the remainder of this handbook, pages 12-15, discusses how to use MSDSs.

Fact Sheets: The New York State Health Department publishes a series of fact sheets on single chemicals. These chemicals may be an ingredient in a product you use (e.g. chlorine) or may be found on their own in the workplace (e.g. carbon monoxide). Factsheets offer more detailed health information than MSDSs. One problem with these sheets is that they do not take into account that a chemical can change when it is part of a mixture. These fact sheets are on file in the Safety and Health Training Unit at DC37.

Product Labels: The labels on a product's container may include useful information. It is important to follow a label's instructions for safe work practices, protective equipment, and what to do in case of emergencies. However, labels usually do not tell us enough about the health effects of a product. Therefore, don't rely on label information *alone* since it is often incomplete.

POINTS TO REMEMBER:

- Chemicals can enter your body through inhalation (breathing), ingestion (swallowing), and through the skin.
- Acute effects occur immediately after exposure to a dangerous chemical. Chronic effects take a long time to develop.
- New York State sets legal limits to protect city workers from exposure to certain chemicals. These legal limits (PELS) are not necessarily safe.
- Three sources of information about chemicals in your workplace are:
  - Material Safety Data Sheets (MSDS)
  - Chemical Fact Sheet
  - Product Labels

SECTION 4: FIRE AND EXPLOSION DATA

The information contained in this section is important to you *and* to the local fire department.

If the product *does not* pose a fire hazard, the manufacturer should state that no fire explosion hazard exists. If this section is blank, contact your employer for more information.

Flash Point refers to the lowest temperature (in degrees F) at which a liquid is ignited when it comes in contact with a spark. Flash points near or below 100 degrees, tell you that static electricity, a spark, a flame or a cigarette can set off a fire or explosion.

Flammable or Explosive Limit identifies the concentration at which a gas or vapor will burn or explode if a spark is present. LEL stands for the lower explosive limit. UEL stands for the upper explosive limit. Concentrations of vapors which fall in between the LEL and the UEL can produce fires and explosions.

Extinguishing Media describes the type of fire extinguisher that should be used for a fire involving a specific product. Fires are classified as Class A, B, C, and D types.

- Class A extinguishers are used on fires involving ordinary materials (such as wood and paper).
- Class B extinguishers are used on fires involving combustion of more flammable materials such as liquids and greases.
- Class C extinguishers are used on live electrical system fires.
- Class D extinguishers are used on fires involving metals or metal alloys.

The appropriate fire extinguisher must be located wherever the chemical is used and stored.

Special Firefighting Procedures and unusual fire and explosion hazards. For example, some chemicals (such as corrosives) must not have water applied in case of fire. This section also indicates whether you need special protective equipment. Firefighters have the right to review workplace chemical lists and MSDSs and to inspect the workplace in order to plan for and prevent fires and explosions.

MSDS SECTION 5 REACTIVITY DATA

When stored or handled improperly, some chemical products can react with other chemicals and release dangerous materials.

When a substance reacts with another chemical to create a new substance, the new substance may be more hazardous than the original and affect you in different ways. For example, when ammonia is mixed with Bab-O, a deadly gas is formed. If liquid Drano comes in contact with ammonia or acids, it may break down and release dangerous gases.

A properly completed data sheet should tell you:

- whether the substance is likely to break down or react with another substance.
- what conditions are likely to cause the substance to change.
- what new hazards might result.

SECTION 6: HEALTH HAZARD DATA

This section of the MSDS tells you how the product can affect your health. Much of this material is discussed in greater detail in Chapter II. It includes whether a substance

- *enters the body through inhalation (breathing), skin contact, and/or ingestion (eating).*
- *can cause an acute reaction*, one that occurs in the body as an immediate response to exposure.
- *can cause a chronic effect*, a health condition that may develop over time.
- *is a corrosive*, a chemical that destroys the skin or other tissue on contact. For example, Drano can be corrosive.
- *is an irritant*, a chemical that irritates the skin, eyes, or respiratory tract. Direct contact with Flourish Cleaner can irritate the skin and especially the eyes. The damage done to living tissue by irritants is usually reversible, whereby the damage done by corrosives is not.
- *is a sensitizer*, a substance that causes allergies.
- *affects target organs.* These chemicals selectively damage a specific part of the body such as the lungs, kidneys, liver, or nervous system.
- *causes cancer.* This section will tell you if a chemical has been found to be a potential carcinogen by OSHA, by the National Toxicology Program (NTP) or by the International Agency for Research on Cancer (IARC).
- *damages the reproductive system.* None of the products currently used by custodial assistants have been found to damage the reproductive system.

This section should also include:

- *Signs and symptoms of exposure* such as sensations of shortness of breath, headache, numbness, and fatigue. This section warns you to pay closer attention to your reaction to workplace chemical exposures.
- *Medical conditions generally aggravated by exposure*, any existing health problem that can

be made worse by exposure to a particular substance.

- *Emergency First Aid Procedures*, the basic information needed to plan for emergency situations. The statements on the MSDS will probably be general ones, such as "remove victim to fresh air" or "administer oxygen if overcome by an inhalation exposure", or "flush exposed area with generous amounts of water" if skin comes in contact with corrosives.

SECTION 7: PRECAUTION FOR SAFE HANDLING & USE

Spill or Leak Procedures

This section should tell you *in detail*

- what to do when the substance is spilled or released
- how to dispose of it
- how to handle/store it
- any other precautions

If the form simply states, "avoid breathing gases and vapors" or "avoid contact with liquids" and nothing else, then beware. This section should give you information you need to plan emergency evacuations, such as what types of emergency respirators to have on hand or how to plan routes of exit.

It should also tell you how to handle smaller spills - whether to vacuum up the substance, use a special absorbing material, neutralize with another substance and/or whether to wear protective clothing when cleaning up a spill.

Procedures for proper *waste disposal* are also included in this section. This section is usually completed with the statement, "dispose of according to city, state and or federal regulations". The EPA's special hotline (1-800-424-9346) should be consulted for specific questions. If the MSDS states do not incinerate, flush down the sewer or dispose of with garbage...then do not!!

Precautions to be Taken in Handling and Storing - This section may advise against storing specific chemicals together or indicate whether chemicals should be stored in temperature-controlled areas.

Other Precautions - This section is a catchall for any special precautions that may not have been discussed.

This section may include:

- type of emergency equipment needed to clean up a spill.
- special training necessary for using the product.
- special shipping requirements.

SECTION 8: CONTROL MEASURES

Respiratory Protection: Generally, when the chemical product is likely to enter the worksite atmosphere in a significant concentration (e.g., volatile or dusty chemicals), this section is completed. It should include the type of respirator, the degree of protection, and the appropriate respirator filter cartridge needed (e.g., acid gases, dusts, or organic vapors).

Ventilation: This section of the MSDS describes whether local or general ventilation is needed.

Protective Gloves: The MSDS should specify the type of gloves to be worn. Gloves can offer good protection, but not if they are the wrong type. For example, latex gloves are not recommended when using paint and varnish remover.

Eye Protection: Wear eye protection when chemical splash could occur.

Other Protective Equipment: This section provides additional information on other types of protection. For instance, the need for an eye wash or protective clothing may be stated.

POINTS TO REMEMBER:

The MSDS, developed by manufacturers about their products, can help you identify:

- ingredients of a chemical product
- how the chemical enters the atmosphere or evaporates
- the short-term or long-term health effects of using the product
- whether the product causes cancer
- how health symptoms you may have are related to the use of this product
- if necessary emergency equipment is needed
- what type of procedures are necessary
- what dangerous reactions can occur when the product is handled or stored improperly.

MSDSs are not always complete. If you have any questions, ask your supervisor or call the Union Safety & Health Unit (212-815-1685).

Specific Worksite Chemicals and Tasks

AJAX, BAB-O, ND OTHER COURING POWDERS

Are Ajax and Bab-O Dangerous?

These are very safe products when handled properly.

But, these cleansers do contain chlorine bleach. When chlorine bleach is mixed with ammonia a poisonous gas is formed.

How Can I Work Safely with Chlorine Bleach?

- Scouring powders should be used only with water.
- Wear non-cotton protective gloves. Too much contact with cleansers may irritate your skin.
- *Never* mix any material containing chlorine bleach (including Ajax, Babo-O or Clorox) with ammonia. This may result in the release of a dangerous gas.

AMMONIA

What Is It?

Ammonia is a cleaning agent usually found in a water solution. Custodial assistants use diluted ammonia mixtures in products like Stearn's Ammoniated Stripper Concentrate and Titan's Detergent Floor Wax Remover. If it is used *incorrectly*, ammonia can be harmful to your health.

How Can Exposure to Ammonia Affect My Health?

- Breathing ammonia may irritate the lungs, cause coughing and/or shortness of breath. Exposure to ammonia can cause chronic irritation of the eyes, nose, mouth, and throat. Breathing ammonia can also cause headaches, loss of sense of smell, and vomiting.
- Liquid ammonia can burn the skin and the eyes.
- If ammonia is mixed with chlorine bleach, a deadly gas is released.

How Can I Work Safely with Ammonia?

- Always wear rubber or latex gloves when handling ammonia products.
- Protect your eyes, wear goggles when pouring ammonia products.
- Use ammonia products in well ventilated areas.

- *Never mix ammonia* with cleansers containing chlorine bleaches (such as Ajax or Babo) or with any acid containing materials (such as acid cleaners) since it may result in the release of a very dangerous gas, nitrogen chloride.

- Store ammonia in tightly closed containers in a cool, well ventilated area, away from heat and direct sunlight.

- Follow directions on the label of the container in which the ammonia is kept.

What Do I Do If I Have Been Over-Exposed?

- If ammonia splashes into your eyes, immediately wash thoroughly with water, preferably warm water, for at least fifteen minutes. Then, get medical assistance.

- If ammonia gets on your skin, wash thoroughly with water, then vinegar.

- If you feel your eyes, nose, mouth, or throat is irritated, move to fresh air and tell your supervisor.

- If swallowed, drink large amounts of water or citrus fruit juice (orange, lemon, or grapefruit). Get medical assistance.

BOWL CLEANERS AND POLISHERS (ACID CLEANERS) AND DRANO

What Are Acid Cleaners?

Acid cleaners are cleaning products that clean porcelain, marble, and similar surfaces by using an acid that breaks down the materials on the surface. Crown's Bowl Cleaner uses muriatic acid. Mint Bowl Cleaner contains hydrochloric acid. Whatever the acid, they should be treated the same.

Are Acid Cleaners Dangerous?

They can be. If the acid mist comes in contact with your eyes, skin, or lung, severe damage can occur.

How Can I Protect Myself When Using Bowl Cleaners?

- Never use more than the amount indicated on the label, even if the surface area is very dirty. If you want to clean something especially well, clean it twice instead.

- Wear rubber gloves when handling or using bowl cleaners such as Charge or Crown's.

- Avoid splashing it onto skin or eyes.

- Keep bowl cleaners away from heat.

- *Never* mix an acid cleaner with ammonia or chlorine products (like Clorox, Ajax, or Bab-o) or any other cleaning product. Dangerous by-products can be released. If such a reaction does occur, and acid mists are released, leave the area immediately.

- If there is potential for splashing it into eyes, wear safety glasses.

- If acid cleaner mixed with water contacts the skin or eyes and burning occurs, wash immediately with large amounts of water for at least fifteen minutes, and then seek medical attention.

How Can I Protect Myself When Using Drano?

- Wear rubber gloves.

- If there is possibility of splashing into eyes, wear safety glasses.

- Do not store Drano in wet or damp areas.

CLEANERS, SPOT REMOVERS, STRIPPERS ND FLOOR FINISHERS

What Do These Products Have in Common?

These products all contain solvents, which are chemicals that dissolve things. For example, water is a solvent for soap. In other words, soap dissolves in water. In industry, strong solvents are used to dissolve paints, oils, grease, and plastics.

How Are We Exposed to Solvents?

Most custodial assistants use solvents daily. Dri-Spot and most graffiti removers are almost 100 percent solvent. HRA and other floor strippers and carpet cleaners also have solvents in them, but to a much smaller degree. In these products solvents make up less than 20 percent of the ingredients.

Solvents are grouped by their chemical family. Some common solvents used by custodial assistants are listed below:

Product	*Chemical Name*	*Solvent Group*
Titan's Trigly 404; Bixon's germicidal cleaner	n butanol Isopropanol	Alcohols
Rub-Off	Methyl Ethyl Ketone (MEK)	Ketone
Super Bond Sealer	Mineral Spirits	Aliphatic Hydrocarbons
Graffitti Remover	Xylene, Toluene	Aromatic Hydrocarbons
Dri-Spot; Sheila Shine	1,1,1 trichlorethane	Halogenated Solvents

You can see that almost all Custodial Assistants are exposed to solvents.

Do Solvents Get Into My Body?

Yes, solvents can enter the body in three ways:

- inhaling solvent vapors
- through the skin
- swallowing the liquid solvent

Inhalation or breathing in solvent vapors and absorbing solvents through the skin are the most common ways we are exposed to solvents. Solvents can pass through the lungs or through the skin into the bloodstream.

Can Solvents Harm My Health?

Yes. Once solvents are in the bloodstream they can be carried all over the body. Most often solvents affect the *skin* and the *nervous system*.

How Is the Skin Harmed?

Most solvents, such as Rub-Off and Sheila Shine can cause a skin condition called *dermatitis*. Dermatitis is a reddening of the skin. Solvents dissolve the protective layer of fat in the skin, causing the skin to *dry out, peel or crack*. In addition, if the skin's protective layer is damaged by solvent exposure, it is easier for more solvents to pass through the skin.

What Is the Effect on the Nervous System?

Dizziness, light headedness, headaches and nausea can result from exposure to products containing solvents like Dri-Spot, Trouble Spots, and Super Bond Sealer.

Prolonged or higher exposure levels may cause clumsiness, drowsiness, loss of balance, and vomiting.

These short-term or acute symptoms are reversible. Getting away from the solvent vapors will make you feel better. However, the solvent remains in your body for hours. Exposure to very high levels of solvents may cause passing out or sudden collapse, coma, or death. It is unlikely that custodial assistants would ever work under such high exposure levels.

What Happens to People Who Work with Solvents Over a Long Time?

Repeated, long-term exposure to solvents *may* cause permanent changes in memory and coordination. It is not clear what level of exposure is necessary to cause these problems to develop.

Solvents may cause damage to the nerves in the arms or legs. Symptoms include: loss of feeling, or tingling in arms, legs, fingers, toes or muscle weakness.

Do Solvents Cause Cancer?

None of the solvents currently used by Custodial Assistants have been proven to cause cancer. Benzene is the only solvent that is known to cause cancer in humans. However, several solvents, have caused cancer in laboratory experiments in mice and rats, and therefore should be treated as potentially cancer-causing.

Are Their Other Effects of Solvents?

Yes, exposure to some solvents at very high levels may cause kidney or liver damage.

How Do I Protect Myself?

Wear elbow-length cuffed non-cotton gloves when working with any material containing solvents. Ask for PVA or Viton gloves when working with strong solvents such as Dri-Spot and Sheila Shine.

For those materials containing more than 50 percent solvent, like most spot removers or graffiti removers, ventilation with fresh air is the best protection. Store all cleaning materials in tightly sealed containers without leaking spigots. Also, clean up all small spills promptly and completely.

Be familiar with the emergency procedures that will be necessary if a large spill occurs.

SPECIFIC TASKS: GARBAGE COLLECTION

How Can Garbage Collection Be Hazardous?

Garbage collection is generally not hazardous. However, in a few instances it may be harmful to your health.

How Can I Protect Myself?

- Wear heavy cotton work gloves and dust masks when emptying garbage.
- Follow good personal hygiene rules. Even though you are wearing gloves, wash your hands after emptying garbage and after cleaning any area. Always wash your hands before eating, drinking or smoking.
- Never use your hand to pull the waste products out of the basket when emptying the garbage since you do not know if baskets contain sharp objects.
- When emptying one pail into another, stand back. While the dust is not likely to be harmful, it could contain photocopy machine toner, germs, or just plain dirt and grime.
- If a bag is filled with debris that you think is harmful, tie off the small bag while it is in the basket, remove the bag, and replace it with a clean plastic bag. The sealed smaller bag can then be disposed.
- Avoid being cut by a sharp object by being careful when lifting garbage bags.
- Ask for assistance if a bag is too heavy for you to lift by yourself.

BIOHAZARDS

(Department of Health—Custodial Assistants)

What Are Biohazards?

Biohazards are very small living things which can cause disease. Examples include bacteria, viruses, and parasites. Custodial Assistants employed at Department of Health facilities may be exposed since these facilities provide medical treatment to sick patients.

Should Custodial Assistants at the Health Department Take Special Precautions?

All Custodial Assistants should take the same precautions to limit skin contact with waste products described in the section on garbage collection. Custodial assistants at Health Department facilities must take special precautions, including:

- Always wear gloves and dust masks when cleaning.
- Follow special cleaning procedures when cleaning surfaces in laboratories.
- Do not empty waste baskets in red bag laboratories unless special procedures are instituted. Sealed trash bags from laboratories should be specially labelled and stored and disposed of separately from the other trash, if appropriate.

Further, Custodial Assistants at the facilities should be given special training to properly address the presence of biological hazards.

Why Is Some Garbage Put into Red-Bags?

A red bag means that the garbage inside is possibly infectious, or able to cause disease. Sometimes this is called biohazardous waste. If you work in a hospital, health center, or research laboratory, you might come into contact with red bags. A red bag can contain many different types of waste; some of these can be very dangerous. Special training is needed to work with this type of garbage.

But, What If I Come into Contact with a Red-Bag?

Never open a red bag! Once this biohazardous, or infectious waste is inside a sealed red bag, you will not come into direct contact with the waste. You should still wear gloves when you work with this type of garbage, just in case the outside of the bag has been contaminated.

Not all "germs" travel through the air. They can go from contaminated hands to your mouth. So, always wash your hands after working with garbage, *even* if you are wearing gloves.

Sharp objects or needles are sometimes accidentally thrown into the garbage. To protect yourself from getting cut with a contaminated sharp object, hold the bags from the top, and away from your body. If you do get cut, be sure to report it to your supervisor.

What If the Red Bag Is Broken?

If the bag has been overstuffed, it is more likely to break. This can get very messy. When cleaning up, wear disposable protective clothing, masks and gloves so that you don't come in direct contact with the garbage. The area should be cleaned thoroughly with a mixture of bleach and water.

SUPER TEAM

What Sorts of Hazards Do Members of the Super Team Face?

Super Team members face exposure to solvents contained in cleaning materials (such as carpet cleaners, spot and graffiti removers, and floor finishers). The stronger the cleaning agent, the more likely it is to have a high concentration of solvents.

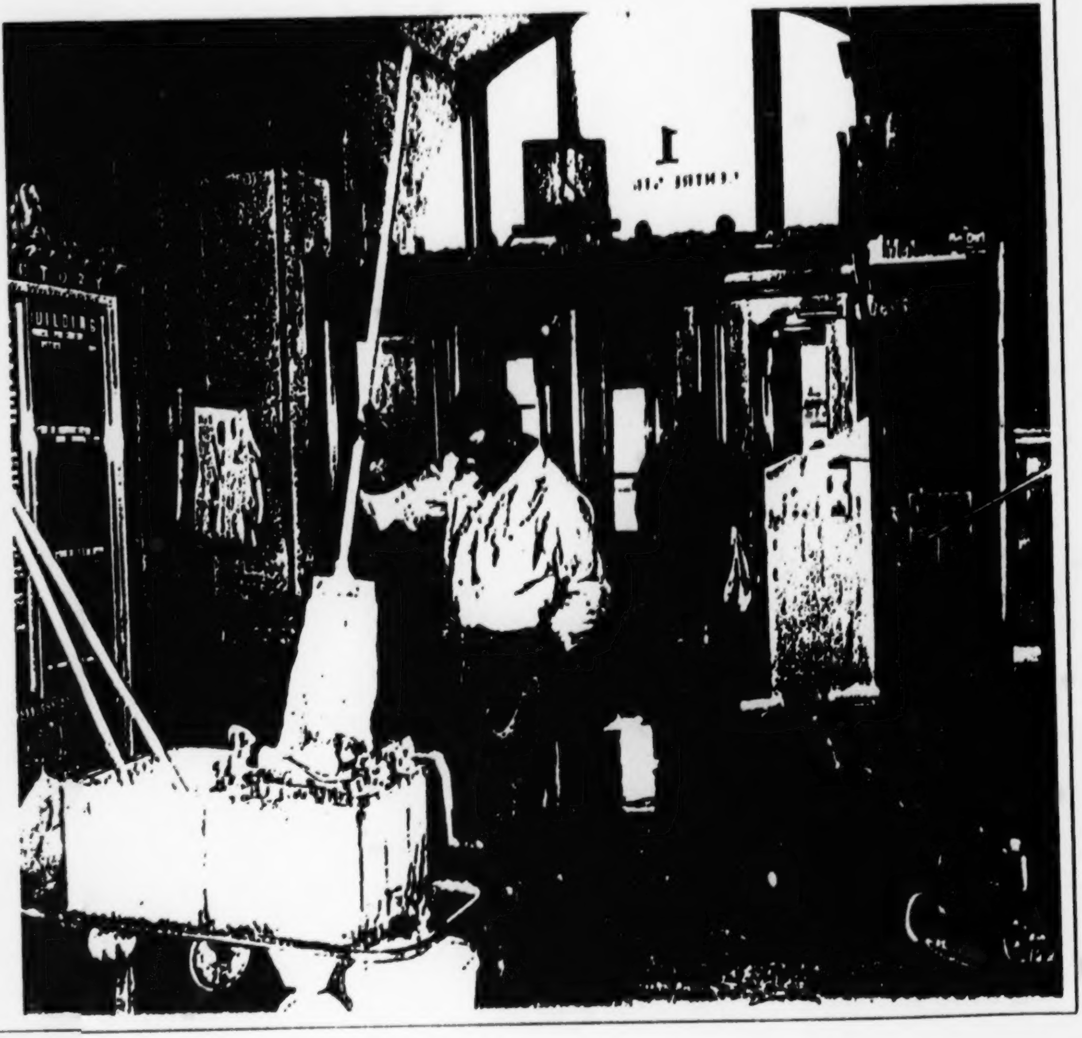
How Should Super Team Members Protect Themselves?

The precautions necessary for you to protect yourselves are outlined in the section on hazardous cleaning materials (pages 17 to 20). The two most important things to remember are: - Wear gloves and - Don't let cleaning solution fumes build up in enclosed areas.

Do Super Team Members Face Any Special Hazards?

Yes. Stone Glo used to polish marble and terrazzo, is a particularly dangerous chemical and must be used with care.

Stone Glo is oxalic acid, a very strong polishing agent. Exposure to oxalic acid causes severe irritation of the eyes and skin. High levels of exposure can cause convulsions or kidney damage.



- Wear proper elbow-length gloves and coveralls to protect your skin.
- Wear an air-purifying respirator with a high efficiency particulate filter, and regularly change the cartridges. Wear protective goggles if there is possibility of eye contact.

If any of the oxalic acid solution splashes on your skin or eyes, wash thoroughly with water for fifteen minutes or more. Then, seek medical help.

ASBESTOS IN CITY BUILDINGS

What Is Asbestos?

Asbestos is a strong, flexible and virtually indestructible mineral, that was once widely used in products and in construction. Today, asbestos can still be found in many homes, schools, public buildings and factories.

When Is Asbestos a Problem?

If the asbestos is in good condition, and it is not damaged or disturbed in any way, it poses no danger.

Asbestos is only a health hazard when it is friable. This means that it can be easily crumbled or crushed, or is flaking. Water damage, vandalism, maintenance work, renovation and vibration can damage asbestos containing materials and cause fibers to flake off into the air where they can float for many hours. When asbestos is disturbed during renovation work, installation of telephone or computer wires, etc., or deteriorated due to the age of material or water damage, dangerous levels of asbestos fibers could be released into the air.

What Happens Then?

Once inhaled, the tiny asbestos fibers lodge in the lungs. They do not break down; they remain in the lungs permanently.

Asbestos is known to cause diseases, but usually it can take from 20-40 years before a person gets sick from exposure to asbestos.

What Diseases Are Associated with Asbestos Exposure?

Asbestosis is a lung scarring disease found in workers who have experienced heavy asbestos exposure. Asbestosis victims have difficulty breathing and may develop other complications such as heart disease or lung infections. Asbestosis can cause death.

Lung Cancer has been associated with exposure to asbestos. THE COMBINATION OF ASBESTOS EXPOSURE AND CIGARETTE SMOKING GREATLY INCREASES A PERSON'S CHANCE OF DEVELOPING LUNG CANCER.

Mesothelioma is a rare fatal cancer of the lining of the lungs or the abdomen caused by asbestos exposure.

Asbestos may also cause cancers of the stomach, esophagus, larynx, and colon.

What About Asbestos in City Buildings?

There may be asbestos at your work location.

New York City has an extensive asbestos program. City buildings have been surveyed and the location of asbestos and its present condition have been recorded. Friable, easily crushable asbestos has been targeted for more immediate action than asbestos that has not been disturbed. Damaged asbestos is either scheduled to be removed or sealed up, so that fibers will not be released into the air. Only qualified asbestos removal workers should handle asbestos. The city uses private contractors in their asbestos abatement program.

If you think asbestos is a hazard in your workplace, report the condition to your Supervisor and your shop steward.

POINTS TO REMEMBER:

- You work with chemicals such as polishes, Drano, spot removers, floor strippers,and finishers.
- Some custodial assistants working in Health Department facilities are exposed to biohazards or "germs".
- Garbage collection can be done safely if you wear heavy cotton work gloves and follow good personal hygiene rules. Stand back when emptying one pail into another.
- Report friable or flaking asbestos to your supervisor and your shop steward.

Controlling Chemical Hazards

HOW DO I KNOW IF I AM BEING EXPOSED TO UNSAFE LEVELS OF CHEMICALS?

A strong odor, headaches, or dizziness may tell you there is a problem in the workplace. But, there are more reliable ways to measure overexposure. An industrial hygienist (someone who is trained to detect hazardous conditions) can evaluate your workplace and take air samples.

Industrial hygienists use sophisticated instruments to measure worksite contaminants. These levels of contaminants are compared with standards set by the government and professionals in the field.

It is important that air samples measure your actual exposure. Continuous sampling for 8 hours or more may be necessary to accomplish this. It is also important that samples reflect changes in your work environment. Hours of high exposure and variation due to weather, season, and work operations must be taken into account. The NYC Mayor's Office of Operations, Citywide Office of Occupational Safety and Health Programs has industrial hygienists who are available to test work environments. You should also contact your union representative if you suspect there is a problem.

YOU CAN ELIMINATE OR CONTROL CHEMICAL HAZARDS

There are a number of ways to control chemical hazards. In some cases a combination of control methods will be necessary.

The best way to eliminate hazards is at their source.

- *Substitute safe or less toxic chemicals for toxic substances.* For example, use turpentine instead of benzene, or if you find that a particular floor stripper is bothersome, perhaps another one can be used. Care should be taken to make sure the substitute chemical is safe.

- *Store chemicals in steel drums* in a cool dry place away from direct rays of the sun or other heat source. Make sure containers are not leaking and are securely placed.

- *Eliminate storage of incompatible substances* near one another. Even small leaks may allow mixing that could produce deadly gas or vapors. For example, do not store acids near oil, grease or fine metal dusts; keep bleach away from ammonia.

- *Make sure all containers have labels* that identify their chemical content and any special warnings. Check with supervisor if labels are missing.

- *Clean chemical spills immediately.*

- *Keep chemically soaked rags and other wastes in closed metal containers* which are removed from the worksite daily.

- *Enclose hazardous processes.*

VENTILATION IS ANOTHER WAY TO CONTROL CHEMICAL HAZARDS.

There are 2 kinds of ventilation. *General ventilation* pulls fresh air into the workplace to dilute the airborne contaminants. *Local exhaust ventilation* removes the airborne contaminants, by drawing them out of the workplace air at the source.

- Ventilation systems have to be well designed and maintained in order to be effective.

- Ventilation systems only reduce rather than *remove* the risk of exposure; they are not suitable for controlling very toxic or carcinogenic substances.

Another solution to the problem of exposure to chemicals is to *isolate the process*. Isolating the process can be done in one of two ways.

- *limit the number of people in the work area.* Although this solution limits the number of people exposed, it will do nothing for the people directly exposed.

- *limit the amount of time people are exposed.*

The dangerous effects of hazardous substances can also be controlled by:

Eye wash stations and deluge showers. If there is chemical exposure to the eyes, the only way to limit severe chemical burns is by immediate flooding with water. The first 15 seconds after an injury is the most vital. Fresh water must be within immediate reach, 25 feet, of all workers who use acids, caustics and similar chemicals.

Separate Facilities for Eating and Smoking.

Facilities for changing, laundering and washing workclothes. Workclothes absorb hazardous chemicals and prolong exposure. Wearing workclothes home or washing them with the family laundry can sometimes expose your family to the chemicals you work with.

Washup facilities for workers. Adequate supplies of hot water and soap can reduce skin problems and exposure to hazardous materials. Washing facilities must be available. Be sure to wash before eating and at the end of the workday.

When it is impossible to eliminate or sufficiently control hazardous substances at your workplace, personal protective devices should be worn. Personal protective devices can also provide double insurance against exposure. They include:

RESPIRATORS

Respirators are special masks designed to provide clean air to workers in contaminated environments. They supply "pure" air in either of two ways: (1) they filter the worksite air or (2) they supply clean outside air. Not all respirators cover the head in the same manner. Some cover the nose and mouth and others completely enclose the head. These two features, purification and coverage, can produce dozens of different respirators and make selecting the right one quite difficult.

The "super team" uses air purifying respirators with high efficiency particulate filters when working with Stoneglo.

Fit Testing

Negative air respirators must be fit tested for each worker. This refers to the process of properly fitting a respirator to a worker. The respirator that most often requires fit testing is the *negative air half face respirator*. Because this respirator works on drawing air through the filter by the vacuum created when breathing, it is critical that the mask fits well and has no leaks. Fit testing is usually done by a qualified person before the respirator is issued to the worker.

Negative Air Respirators

Negative air respirators work by the suction created when you inhale. Since all respirators fit snuggly around your face, when you inhale with this respirator the air will be forced to enter your mask (and lungs) through the filter cartridge on the respirator. As air passes through this filter cartridge it will be purified. But remember, each chemical needs its own special filter (see below). If the respirator does not sit properly and snuggly on your face, contaminated air will enter through the sides instead of through the filter. Sweat, temperature, and facial hair will all reduce the respirator's seal, and allow contaminated air to enter the facepiece.

Types of Filter Cartridges Available for Negative Respirators

Dusts – pollen, detergent powder, wood dust, asbestos.

Mists – lubricants, detergents, cutting oils, hydraulic fluids.

Fumes – welding fumes, combustion gases, motor vehicle exhaust.

Corrosive Mists – chlorine, hydrochloric acid, ammonia, hydrogen sulfide.

Organic Vapors – carbon tetrachloride, benzene, paint solvents, gasoline.

COMPONENTS OF A RESPIRATOR PROGRAM

Respirators cannot be used for routine protection unless management puts in place a full respirator program. The following program follows OSHA regulations and is required by law when respirators are used to reduce workplace exposures to hazardous chemicals. The program should include:

a. A written statement of company policy.

b. Written standard operating procedures governing the selection and use of respirators.

c. Respirator and cartridge selection (from NIOSH/OSHA approved and certified models) on the basis of hazards to which the worker is exposed.

d. Medical examination of workers to determine whether or not they may be assigned to an activity where respiratory protection is required.

e. Complete worker training in the proper use and limitations of respirators.

f. Respirator fit testing.

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g. Regular cleaning and disinfecting of respirators.

h. Routine inspection of respirators during cleaning, and at least once a month and after each use for those respirators designed for emergency use.

i. Storage of respirators in convenient, clean, and sanitary locations.

j. Surveillance of work area conditions and degree of employee exposure (e.g., through air monitoring).

k. Regular inspection and evaluation of the continued effectiveness of the program.

l. Recognition and resolution of special problems as they affect respirator use (e.g., facial hair, eyeglasses, etc.)

GLOVES

Gloves can protect you from skin problems and from hazardous substances being absorbed through your hands. They also reduce cuts, abrasions, and burns that increase ability of chemicals to penetrate your skin. To be effective, gloves must provide protection against the specific hazards you face. Some guidelines are:

Cuts, abrasions, blisters. Knit cotton, jersey or heavy nylon generally are adequate. However, if especially rough or sharp materials are handled, leather gloves may be necessary. Special guards for cuffs and forearms, thumb guards, finger cuts and protective wrapping tapes give added protection. Be sure they do not become saturated with or trap toxic chemicals.

Chemicals, alkalis, solvents. Protective materials include natural rubber, synthetic rubber, olefin, neoprene, vinyl, polypropylene, and specially coated fabrics. Gloves must be specially adapted to specific substances. Natural rubber is not suited for use with oils, grease, and many organic solvents as these chemicals can be absorbed through rubber. Long-sleeved gloves with turn-back cuffs are advisable near liquids. Washing and airing gloves after use is important.

CLOTHING

Your clothing can protect you against skin exposure to hazardous substances. Longsleeved shirts fastened at the wrists and long cuffless pants provide maximum coverage. If clothes become saturated with an acid or caustic, they should be changed immediately. Work clothes should be separate from street clothes and laundered frequently, preferably in facilities at your workplace. Other personal devices include:

- Eye protection: face shields, goggles, safety glasses
- Aprons
- Liquid resistant footwear

POINTS TO REMEMBER:

- The best way to control chemical hazards is at their source by:
  - *substituting safer chemicals*
  - *ventilating work areas*
  - *improving storage*
  - *changing the work process*
- Personal protective equipment is the next best way of reducing exposure
- Respirators may only be used if they are part of a complete respirator program. (see pgs 25)
- Not every glove protects you against every chemical. See glove chart on page 27 .

Chemical Resistance Selector Chart

	Coated Work Gloves						Molded Handwear			
	Neoprene and python gloves	Multi-purpose gloves	Utility gloves	Flexible vinyl plastic gloves	Ripple-texture gloves	Super-flexible vinyl plastic gloves	Natural latex gloves	Latex-nitrile gloves	Synthetic bayprene gloves	Baylex gloves
ALCOHOLS										
Methanol/Butyl Alcohol/Glycerine/Ethanol/Isopropanol	E	E	E	E	G	E	G	E	E	G
CAUSTICS										
Ammonium hydroxide 38%/Sodium hydroxide 50%/Potassium hydroxide 50%	E	E	E	E	E	E	E	E	E	F
CHLORINATED SOLVENTS										
Carbon tetrachloride/Perchlorethylene/Trichlorethylene	G	F	F	F	NR	F	NR	F	G	NR
KETONES										
Methyl ethyl ketone/Methyl isobutyl ketone/Acetone	G	NR	NR	NR	G	NR	G	G	G	G
PETROLEUM SOLVENTS										
White gasoline/Naphtha/Mineral thinner/Kerosene	E	G	G	E	F	G	F	E	E	F
ORGANIC ACIDS										
Citric/Formic/Tannic/Acetic	E	E	E	E	E	E	E	E	E	E
INORGANIC ACIDS										
Hydrochloric 38%/Hydrochloric 10%/Sulfuric 10%/Nitric 10%	E	E	E	E	G	E	G	E	E	G
Sulfuric 98%/Nitric 70%	F	G	G	G	NR	G	NR	G	F	NR
Chromic	F	G	G	F	NR	G	NR	E	E	NR
HYDROCARBONS										
Stoddard solvent/Toluene/Benzene/Xylene	G	F	F	G	NR	F	NR	G	G	NR
Coal tar distillate	E	F	F	G	NR	F	NR	E	E	NR
Styrene	F	G	G	G	F	G	F	G	F	F
MISCELLANEOUS										
Lacquer thinner	F	F	F	G	NR	F	NR	G	F	NR
Cutting oil	E	F	E	E	F	E	F	E	E	F
Battery acid	E	F	E	F	G	E	G	E	E	G
Phenol	E	G	G	G	G	G	G	E	E	G
Insecticides	E	E	F	E	F	E	F	F	E	F
Printing ink	E	E	E	E	F	F	F	E	E	F
Dyestuffs	F	F	F	E	F	E	F	E	F	E
Pentane	G	E	E	E	F	F	F	F	G	F
Formaldehyde	E	E	E	F	F	E	E	E	E	E
Vegetable oil	E	E	E	E	G	E	G	E	E	G
Animal fat	E	F	E	E	G	E	G	E	F	G
Acrylonitrile	E	G	G	E	E	G	E	E	E	E
Steam	F	E	E	E	E	E	E	E	E	E
Aniline	E	F	E	E	E	E	E	E	E	E
Hydraulic fluid	E	E	E	F	F	E	F	E	E	F
Turpentine	G	E	E	E	F	E	F	E	G	F
Linseed oil	E	G	G	E	NR	G	NR	E	E	NR
Soy bean oil	E	G	G	E	F	G	F	E	E	F
Carbon disulfide	NR	F	F	F	G	F	G	F	NR	G
Creosote	G	G	G	G	F	G	F	E	G	F
Paint and varnish remover	F	F	F	F	NR	F	NR	E	F	NR

E = Excellent G = Good F = Fair NR = Not Recommended

How to Get Toxic Substances Information

Your agency safety coordinator is your main source for information about the chemicals you work with. The safety coordinator maintains an up-to-date file of MSDSs for products used by your agency. The safety coordinator's name and phone number appears on the red Right-to-Know poster.

To obtain information on how to use a product safely, either you or your union can request a copy of the MSDS from the agency safety coordinator. It is best if the request is made in writing. Remember, your agency must provide you with information within 72 hours (not counting weekends or holidays), or you do not have to work with the product.

To have your union request information on your behalf, contact your shop steward or DC37 rep. (212-815-1010).

Once you receive the MSDS, check it to see if it is complete. If you need help interpreting the MSDS, the agency safety coordinator can be of assistance. DC37's safety and health staff (212 815-1685) is also available to help you interpret and evaluate the MSDS.

The New York State Department of Health is another resource for information on workplace chemicals. The State Department of Health is located at Corning Tower, Empire State Plaza, Albany, New York, 12237. Their phone number is 518-473-3793.

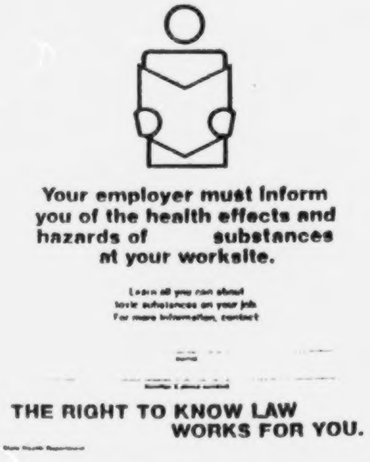
What do you do if you are concerned about a chemical that is not a work product? For example, what if you are concerned about fumes coming from a nearby building (dry cleaner, for example)? Or what if you suspect that an unexplained odor might be connected to your eye irritation (or other health problem)? Where would you go for help?

You should contact your supervisor, Agency Safety Coordinator, and your shop steward for help.

Your agency safety coordinator can also request help from the Citywide Office of Occupational Safety and Health (COSH), a part of the Mayor's Office of Operations. COSH's trained staff can identify and evaluate workplace hazards. On occasion, other city agencies, including the Health Department and the Department of Environmental Protection, may also become involved.

DC37's safety staff can also research toxic substances for you. The union maintains an extensive research library for this purpose. Besides working with city agencies, the union may call upon the services of the New York State Department of Labor and federal agencies such as the National Institute for Occupational Safety and Health NIOSH.

If you have any questions about toxic substances, in general, or about your contractual and legal right-to-know, do not hesitate to call the union's health and safety staff or the agency safety coordinator.



Your employer must inform you of the health effects and hazards of substances at your worksite.

Learn all you can about toxic substances on your job. For more information, contact

THE RIGHT TO KNOW LAW WORKS FOR YOU.

GLOSSARY OF HEALTH AND SAFETY TERMS

Acute Effect - An adverse effect upon the human body following a short exposure to a dangerous substance or materials. An acute reaction or illness occurs immediately after exposure or over a short term (usually less than 24 hours).

Carcinogens - Substances or agents that can cause cancer when people are exposed to them.

Caustic - A corrosive chemical with a high pH (basic or alkaline).

Ceiling Limit - The maximum concentration of a chemical, dust, or physical agent that is allowed at any time under federal standards.

Central Nervous System (CNS) -Body system made up of the brain and spinal cord.

Chemical Name - The correct name that fully defines the chemical composition of a substance. "Benzene" and "3,3-dimethoxy benzidine" are chemical names; "Magic Solve" and "Red ECBS" are trade names. The generic name is frequently referred to as the exact description, but it actually refers to categories such as metals or solvents.

Chromosome - Part of the cell's genetic material. Damage to chromosomes can cause harmful changes to an individual's body and may also result in birth defects.

Chronic Effect - An adverse effect upon the human body which develops from a long-term or frequent exposure to a harmful substance such as a carcinogen. Chronic effects or diseases may not show up for years after exposure.

Combustible - Any material, chemical, or structure that can burn. PESH defines a combustible liquid as having a flash point about 100 F.

Concentration - The amount of a chemical, dust other substance in a given amount of air. Example: 50 micrograms of lead in one cubic meter of air is the concentration. (50 ug/m3)

Contaminant - Poison, toxic substance - anything that makes air or water dirty or unfit for human consumption.

Contact Dermatitis - (See Dermatitis) Dermatitis of the skin due to direct contact with irritating substance.

Corrosive - A substance that can wear or eat away another substance. Corrosive chemicals, such as strong acids, alkalis, and caustics, can cause burns and irritation when in contact with human skin.

Dermatitis - Inflammation of the skin, such as redness, rash, dry or cracking skin, blisters, swelling, or pain. May result from exposure to toxic or abrasive substances.

Dust - Airborne solid particles that are created by work processes, such as grinding.

Engineering Controls - Prevention of worker exposure to contaminants by production design or ventilation, rather than by forcing workers to wear protective equipment. PESH regulations require exposure to airborne contaminants to be handled by engineering control rather than by the use of respirators wherever possible.

Exhaust Ventilation - Removes air contaminants from workplace air by sucking them away near their sources by means of hoods, canopies, or ducts. Exhaust ventilation is the most efficient means of controlling air contaminants because it moves smaller air volumes with less heat loss (in winter) than general exhaust ventilation.

Explosive Level - The concentrations of gas in air which can explode. It is usually expressed as a range between a "lower explosive level" (LEL) and an "upper explosive level" (UEL). It is commonly measured by an explosimeter which reads out the concentration of a possibly dangerous gas in percent per volume.

Exposure - When a worker takes in a toxic substance by breathing, eating, skin absorption or other means, he or she is exposed to that substance. Exposure is measured over time and in amounts (dose).

Flammable - Can easily be set on fire.

Lower Explosive (Flammable) Limit - The lowest concentration of a combustible or flammable gas or vapor in air that will produce a flash of fire. Mixtures below this concentration are too "lean" to burn.

Upper Explosive (Flammable) Limit - The highest concentration of a combustible or flammable gas or vapor in air that will produce a flash of fire. Mixtures above this concentration are too "rich" to burn.

Fume - Small particles that become airborne when a solid material is heated or burned. Example: Welding on lead solder creates lead fumes.

Gas - A chemical that is normally airborne at room temperature, not solid or liquid. Examples: Carbon monoxide, hydrogen sulfide.

General Ventilation - Lessens airborne contamination by diluting workplace air by ceiling or window fans.

Generic Name - The correct name for a whole group or class of substances which have similar characteristics.

Hazard Abatement - The process of controlling and eliminating hazards.

Health Hazard - Any type of job-related noise, dusts, gases, toxic chemicals, substances, or dangerous working conditions which could cause an accident, injury, disease or death to workers.

Industrial Hygiene - The technical specialty concerned with the recognition, evaluation, and elimination of workplace hazards. Industrial hygienists study ventilation techniques and other engineering controls, as well as methods for determining the identity and concentration of chemical, physical, and radiation hazards.

Inflammable - Means the same thing as flammable: a material that can burn easily.

Inflammation - A condition of the body or portion of the body characterized by swelling, redness, pain and heat.

Inhalation - The process of breathing something into the lungs.

Ingestion - The process of taking a substance through the mouth.

Local Effect - Means that the action of the chemical takes place at the point of contact, such as dermatitis caused by skin contact with solvents. (Compare with systemic effect).

Mg/M3 - Milligrams per cubic meter of air. A unit for measuring the amount of a chemical or substance in the air. 10mg equals one gram.

Mist - Airborne liquid droplets that are created by a gas going into the liquid state or by a liquid being splashed, foaming or atomized. Examples: oil mist from cutting, grinding, or from pressure; paint mists from spraying.

Mucous Membrane - The moist, soft covering of the nose, mouth, and lining of eyes.

Mutation - A change (usually harmful) in the genetic material of a cell. When it occurs in the sperm or egg, the mutation can be passed on to future generations.

PEL - Permissible exposure level; the numerical level of a chemical or substance above which a worker cannot legally be exposed. Example: the PEL for lead exposure is 50 ug/m3 for a forty-hour week.

Personal Protective Equipment - Devices worn by workers to protect them against work-related hazards such as air contaminants, falling materials, and noise. While it is important to wear such equipment when required, it should be remembered that these devices usually only provide minimal protection to workers and should only have to be worn when all other efforts have been initiated to correct an unsafe working environment. Examples of personal protective equipment include hard hats, ear plugs, respirator and steel-toe work shoe.

PPM - Abbreviation for parts per million; the ratio of the amount of a substance to the amount of air. 1 part benzene vapor per million parts of air - 1 ppm.

Sensitizer - A substance that causes an individual to react when subsequently exposed to the same or other irritant, as in a skin reaction or allergy.

Short-Term Exposure Limit (STEL) - A standard for the permissible occupational exposure limit for a brief (not over 15 minutes) period. Usually only four short exposures a day are permitted, each at least 60 minutes apart.

Solvent - A substance (liquid) capable of dissolving another.

Synergistic - Two or more agents that act together to produce a total effect greater than the sum of the separate effects.

Systemic Effect - A chemical's effect on the body that takes place somewhere other than point of contact. For example, some pesticides are absorbed through the skin (point of contact), but affect the nervous system (site of action).

Teratogen - Substances or agents that damage the fetus (damage occurs after conception vs. a mutagenic effect). Results in birth defects or other abnormalities in offspring.

Threshold Limit Value (TLV) - The recommended limit allowed for worker exposure to toxic chemicals, substances, and airborne contaminants. It is believed that a worker can be repeatedly exposed to the TLV without adverse effects. However, in many cases the current TLV's are not set low enough to protect workers or their offspring.

Time Weighted Average (TWA) - See time integrated sample. Most PESH standards are for exposure over eight hours, TWA, using time integrated sampling.

Toxic - Poisonous; capable of causing any sort of injury to the body. This includes noise, radiation, heat, cold, along with chemical and mineral substances.

Trade Name - Any arbitrary name a company chooses to use for a chemical or product for advertising reasons or in order to keep secret the ingredients. "Formacil" or "Methotrexate" are trade names. See generic names and chemical names.

Ug/M3 - Micrograms per cubic meter of air, 100 micrograms equal one milligram.

Ventilation - A duct and fan system that takes fumes or dust in the air out of the work area, thereby reducing worker's exposure. The most effective type of ventilation is local exhaust ventilation, placed close to the source of airborne fumes or dust and drawing it away from the worker.

Volatile - Tendency for a liquid to evaporate or vaporize rapidly.

Right-to-Know HANDBOOK

for

CUSTODIAL ASSISTANTS

*Joint Project of City of New York Mayor's Office of Operations,
Citywide Office of Occupational Safety
and Health and District Council 37 Education Fund.*

Key

COMPETENCY Q

FSA

1. Answer the following questions while reviewing the Material Safety Data Sheet for Regain.

   Is the product hazardous? yes; skin, inhaled, swallowed.

   What do you do if you get it in your eye or if you swallow it?

   causes severe chemical burns, water flushing is vital in eye contact

   Should you use any protective equipment with it?

   yes

   How do you clean up a spill of this product?

   pump to containers, soak up, or inert absorbant + flush to sanitary sewer

   Is there anything else that is special about this product that someone should know?

   Keep from freezing, avoid breathing dusts or mists of the product

2. Briefly describe what is wrong with the following scenario based on reviewing the MSDS for Tri Star Spectra.

   Your supervisor tells you to clean a spot on a section of the carpet. A co-worker recommends Tri Star Spectra. In the cleaning supply closet you locate a bottle labeled Tri Star Spectra. It contains a ① colorless liquid.

Another co-worker tells you not to worry, you can smoke while using Tri Star Spectra. From the supply closet you ② also select rubber gloves.

Later, you supervisor tells you ③ to clean the aluminum siding on a piece of equipment.

While using the product, a small quantity ④ splashes on your chin. You wipe your chin on your sleeve and continue working.

① Tri Star Spectra is a light-blue opaque liquid.
② Splashproof glasses should also be used.
③ Tri Star Spectra reacts violently with soft metals
④ Tri Star Spectra causes severe chemical burns and should be washed off with cool running water for at least 15 minutes.

Key

COMPETENCY Q

FSA

1. What is the federal law pertaining to the proper use of chemicals?

It is a violation of the federal law to use chemicals in an inappropriate manner

2. What are some of the major headings on a Material Safety Data Sheet (MSDS)?

1. Identification
2. Hazardous Components
3. Physical Data
4. Fire and Explosion Data
5. Reactivity Data
6. Spill and Leak Procedures
7. Health Hazard Data
8. First Aid
9. Special Protection Information
10. Additional Information/Precautions

3. According to the SUNY Brockport Emergency Service Manual, what is the first number you must call to report an emergency?

Public Safety

4. Match the following words in the left column with the appropriate definition in the right hand column.

k 1. Hazardous
d 2. Component
S 3. Solubility
a 4. Combustion
o 5. Reactivity
q 6. Stability
h 7. Inert
g 8. Absorbent
b 9. Residue
f 10. Sanitary
m 11. Disposal
n 12. Restrictions
L 13. Corrosive
c 14. Vital
p 15. Susceptible
e 16. Respiratory
r 17. Gauntlet
i 18. Precautions

a. the process of burning
b. the remainder of something after parts are taken away
c. of or relating to life, necessary to the continuation of life
d. constituent; ingredient; element
e. relating to breathing
f. free of elements such as filth or pathogens
g. able to take in through pores
h. unable to move or act
i. an action taken in advance to prevent damage or danger
k. marked by danger; harmful
l. having the capability of causing damage, usually by oxidation
m. the act or process of getting rid of something
n. a regulation or limitation
o. tendency for something to be responsive or react
p. easily influenced or sensitive
q. the degree to which something remains fixed or stationary
r. heavy gloves
s. the degree to which something can be dissolved, as in water

TUTOR TIPS

COMPETENCY Q

FSA

Using Chemicals with Caution

Assessing Client Experience with Chemicals

As with most competencies, the first step should be to assess the participant's familiarity with the topic. Begin by talking with the participant about what sort of chemicals, if any, he/she typically comes in contact with. The tutor can move the discussion into any dangerous situations the participant has observed or encountered. Alternatively, the tutor can relate his/her own experiences with chemicals (e.g., in chemistry class, at home, etc.). At some point, the tutor should begin to realize what areas of this competency need to be covered thoroughly. For example: If the client shows no awareness of safety procedures, this indicates a need to cover such procedures in depth.

Federal Law Relating to Chemicals

Relate to the participant the need for federal laws pertaining to the proper use of various chemicals. In order to prevent most major accidents, chemicals must have labels which detail proper usage and handling procedures. Inappropriate use is illegal and is a punishable offense incurring fines and possible incarceration.

The participant should be shown an example of a chemical container. An example might be Fortress Bacterial Digestant-

Deodorant. It is intended to be used as an industrial and institutional (i.e., not for home use) digestant/deodorizer. That is, it cuts through grease and organic waste as well as deodorizes. The correct application depends on the surface being cleaned but it is typically applied straight, without mixing with water. No protective equipment is required, although you should not get any in your eyes or drink it.

After taking the participant through one example of a chemical container, it should be the participant's turn to pick out a chemical container and explain to the tutor the appropriate **intended use**, **correct application,** and **procedures.** After the participant finishes, the tutor may want to ask the participant questions pertaining to the intended purpose, safety conditions, and any protective equipment required. An example might be related to a chemical that is not be mixed with water and says so on the label; the question might be phrased as, "What do you do when someone suggests that you mix the chemical with water to dilute it?" An appropriate answer would be to show them the label where it says "do not mix with water". This may be because of a possible reaction. The point is that there are certain safety precautions which are specific to each chemical and the procedures for one chemical for one chemical do not generalize to all chemicals used by the participant.

The Material Safety Data Sheet

The Material Safety Data Sheet is a federal requirement for all industrial/institutional chemicals. It provides the user with information pertaining to the chemicals name, ingredients, safety procedures, intended use, etc. Basically, it includes everything necessary for using the product and using it safely. For those participants who usually come in contact with chemical products, there should be a hanging file containing the MSDS for all products.

It is necessary for the participant to understand the general format of the MSDS. The participant should be able to refer to any MSDS quickly and find the information necessary, such as an emergency phone number or first aid procedures. The MSDS format is one of organizational headings separating important information. The 10 general headings are:

1. Identification
2. Hazardous Components
3. Physical Data
4. Fire and Explosion Data
5. Reactivity Data
6. Spill and Leak Procedures
7. Health Hazard Data
8. First Aid
9. Special Protection Information
10. Additional Information/Precautions

The tutor should take the participant through at least one MSDS, showing the participant where to find the name, the chemical components of the product, etc. The tutor should note that information contained in the MSDS will be more or less important depending on the situation the participant is involved in. For example, if the participant has somehow ingested a chemical product, they need to know where to find the first aid procedures more so than the reactivity data. However, if they are calling a first aid hotline, they need to know the product name and any serial number. Questions should be developed that are geared towards different situations pertinent to the participant's workplace.

Within each MSDS, there are a number of abbreviations used which are explained at the bottom of the sheet. For example: UNK means "Unknown at This Time". It is important for the participant to be able to refer to the footnotes at the bottom of the MSDS to find out what each abbreviation means.

It is not necessary for participants to know what each chemical component in the product is. However, they may need to know hat an acid is. Each MSDS may have its own difficult vocabulary. therefore, the tutor should prepare by reviewing the MSDS that will be used in a given tutoring session and know the vocabulary to be addressed.

Possible words to ask the participant for definitions are:

Hazardous: marked by danger; harmful
Component: a constituent, ingredient, or element
Solubility: the degree to which something can be dissolved, as in water
Combustion: the process of burning
Reactivity: tendency for something to be responsive or react
Stability: the degree to which something remains fixed or stationary
Inert: Unable to move or act

Absorbent: Able to take in as through pores

Residue: the remainder of something after parts are taken away

Sanitary: free of elements such as filth or pathogens

Disposal: the act or process of getting rid of something

Restrictions: a regulation or limitation

Corrosive: having the capability of causing damage, usually by oxidation

Vital: of or relating to life, necessary to the continuation of life

Susceptible: easily influenced or sensitive

Respiratory: relating to breathing

Gauntlet: heavy gloves

Precautions: an action taken in advance to prevent damage or danger

Any questions the participant may have while on duty, can be answered by the MSDS file--which should be readily available to them--or he/she may ask his/her supervisor.

An alternate plan is to call the manufacturer or company which produces the chemical product. The participant should know where to find the number and also be ready to ask any questions they may have. The tutor should role play a scenario in which the participant calls the manufacturer, with the tutor acting as the manufacturer. It is important for the participant to realize they should make the call before they begin using the product.

Organizational Emergency Procedures

The participant should be able to recall the guidelines for dealing with an emergency as per their workplace supervisor or the SUNY Brockport Emergency & Service Manual.

COMPETENCY Q

FSA

1. What is the federal law pertaining to the proper use of chemicals?

____

____

____

2. What are some of the major headings on a Material Safety Data Sheet (MSDS)?

    1. ____
    2. ____
    3. ____
    4. ____
    5. ____
    6. ____
    7. ____
    8. ____
    9. ____
    10. ____

3. According to the SUNY Brockport Emergency Service Manual, what is the first number you must call to report an emergency?

____

4. Match the following words in the left column with the appropriate definition in the right hand column.

____ 1. Hazardous

____ 2. Component

____ 3. Solubility

____ 4. Combustion

____ 5. Reactivity

____ 6. Stability

____ 7. Inert

____ 8. Absorbent

____ 9. Residue

____10. Sanitary

____11. Disposal

____12. Restrictions

____13. Corrosive

____14. Vital

____15. Susceptible

____16. Respiratory

____17. Gauntlet

____18. Precautions

a. the process of burning

b. the remainder of something after parts are taken away

c. of or relating to life, necessary to the continuation of life

d. constituent; ingredient; element

e. relating to breathing

f. free of elements such as filth or pathogens

g. able to take in through pores

h. unable to move or act

i. an action taken in advance to prevent damage or danger

k. marked by danger; harmful

l. having the capability of causing damage, usually by oxidation

m. the act or process of getting rid of something

n. a regulation or limitation

o. tendency for something to be responsive or react

p. easily influenced or sensitive

q. the degree to which something remains fixed or stationary

r. heavy gloves

s. the degree to which something can be dissolved, as in water

MATERIAL SAFETY DATA SHEET

MEDICAL EMERGENCY ONLY, 24 HOUR SERVICE: 1-800-328-0026

ECOLAB INC.
ST. PAUL MN 55102

PRODUCT INFORMATION: 1-612-293-2233
DATE OF ISSUE: JUNE 16, 1988

1.0 IDENTIFICATION /

1.1 PRODUCT NAME: [redacted]
1.2 PRODUCT TYPE: HIGH ALKALINE LIQUID DETERGENT

2.0 HAZARDOUS COMPONENTS /

	%	TLV (MG/M3) PEL	OTHER
2.1 SODIUM HYDROXIDE (CAUSTIC SODA) 1310-73-2	35	2	2 C

THIS PRODUCT CONTAINS NO OTHER COMPONENT CONSIDERED HAZARDOUS ACCORDING TO THE CRITERIA OF 29 CFR 1910.1200.

3.0 PHYSICAL DATA /

3.1 APPEARANCE AND ODOR: LIGHT BLUE, OPAQUE, VISCOUS LIQUID.
3.2 SOLUBILITY IN WATER: COMPLETE
3.3 PH: 100% = 13.0-14.0; 0.2% = 11.5-12.5
3.4 BOILING POINT: >212 DEG F SPECIFIC GRAVITY: 1.36-1.40

4.0 FIRE AND EXPLOSION DATA /

4.1 SPECIAL FIRE HAZARDS: NONE
4.2 FIRE FIGHTING METHODS: PRODUCT DOES NOT SUPPORT COMBUSTION.

5.0 REACTIVITY DATA /

5.1 STABILITY: STABLE UNDER NORMAL CONDITIONS OF HANDLING.
5.2 CONDITIONS TO AVOID: REACTS VIOLENTLY WITH ACIDS. REACTS WITH SOFT METALS SUCH AS ALUMINUM AND ZINC.

6.0 SPILL OR LEAK PROCEDURES / USE PROPER PROTECTIVE EQUIPMENT

6.1 CLEANUP: RINSE SMALL AMOUNTS TO DRAIN WHERE POSSIBLE. DIKE OR DAM LARGE SPILLS; PUMP TO CONTAINERS OR SOAK UP ON INERT ABSORBENT. FLUSH RESIDUE TO SANITARY SEWER; RINSE AREA THOROUGHLY.
6.2 WASTE DISPOSAL: CONSULT STATE AND LOCAL AUTHORITIES FOR RESTRICTIONS ON DISPOSAL OF CHEMICAL WASTE. UNUSED PRODUCT AS A WASTE IS CORROSIVE (D002) BY TO RCRA CRITERIA.

UNK = UNKNOWN AT THIS TIME
PEL = PERMISSIBLE EXPOSURE LIMIT
TLV = THRESHOLD LIMIT VALUE
STEL = SHORT TERM EXPOSURE LEVEL
C = CEILING LIMIT, NOT TO BE EXCEEDED

7.0 HEALTH HAZARD DATA / DANGER

7.1 EFFECTS OF OVEREXPOSURE:
SKIN AND EYES: CAUSES SEVERE CHEMICAL BURNS. EYE CONTACT MAY CAUSE BLINDNESS. HARMFUL SKIN CONTACT MAY NOT CAUSE IMMEDIATE PAIN.
++ IMMEDIATE WATER FLUSHING IS VITAL IN CASE OF EYE CONTACT. ++
IF SWALLOWED: HARMFUL OR FATAL. CAUSES CHEMICAL BURNS OF MOUTH, THROAT AND STOMACH.

8.0 FIRST AID /

8.1 EYES: IMMEDIATELY FLUSH WITH PLENTY OF COOL RUNNING WATER. REMOVE CONTACT LENSES. CONTINUE FLUSHING FOR AT LEAST 15 MINUTES, HOLDING EYELIDS APART TO ENSURE RINSING OF THE ENTIRE EYE. CALL A PHYSICIAN IMMEDIATELY.
8.2 SKIN: IMMEDIATELY FLUSH SKIN WITH PLENTY OF COOL RUNNING WATER FOR AT LEAST 15 MINUTES WHILE REMOVING CONTAMINATED CLOTHING AND SHOES. WASH CLOTHING BEFORE REUSE.
8.3 IF SWALLOWED: RINSE MOUTH AT ONCE; THEN DRINK 1 OR TWO LARGE GLASSES OF WATER OR MILK. DO NOT INDUCE VOMITING. NEVER GIVE ANYTHING BY MOUTH TO AN UNCONSCIOUS PERSON.

CALL A POISON CONTROL CENTER OR PHYSICIAN IMMEDIATELY

9.0 SPECIAL PROTECTION INFORMATION /

9.1 EYES: SPLASHPROOF GLASSES, GOGGLES OR FACE SHIELD.
9.2 SKIN: RUBBER GLOVES - PROTECTIVE CUFF OR GAUNTLET TYPE RECOMMENDED.
9.3 OTHER: AVOID CONTACT WITH USE SOLUTIONS OF THIS PRODUCT, AS THESE MAY ALSO BE HAZARDOUS.

10.0 ADDITIONAL INFORMATION/PRECAUTIONS /

10.1 DOT CLASS: ALKALINE LIQUID, NOS / CORROSIVE MATERIAL NA 1719
10.2 KEEP FROM FREEZING.

KEEP OUT OF REACH OF CHILDREN

THE ABOVE INFORMATION IS BELIEVED TO BE CORRECT WITH RESPECT TO THE FORMULA USED TO MANUFACTURE THE PRODUCT. AS DATA, STANDARDS AND REGULATIONS CHANGE, AND CONDITIONS OF USE AND HANDLING ARE BEYOND OUR CONTROL, NO WARRANTY, EXPRESS OR IMPLIED, IS MADE AS TO THE COMPLETENESS OR CONTINUING ACCURACY OF THIS INFORMATION.

918730 *MATERIAL SAFETY DATA SHEET* PAGE 1 OF 2

MEDICAL EMERGENCY ONLY, 24 HOUR SERVICE: 1-800-328-0026

ECOLAB INC.
ST. PAUL MN 55102

PRODUCT INFORMATION: 1-612-293-2233
DATE OF ISSUE: JUNE 15, 1989

1.0 IDENTIFICATION /

1.1 PRODUCT NAME: [redacted] Regain
1.2 PRODUCT TYPE: ~~HEAVY~~ DUTY LIQUID STRIPPER/DEGREASER

++ SECTION 2 PROVIDES SARA SECTION 313 REPORTING INFORMATION ++

2.0 HAZARDOUS COMPONENTS /

		AIR LIMITS (MG/M3)		
		%	PEL	OTHER
2.1	AMMONIUM HYDROXIDE 1336-21-6	<1	35	18* *STEL = 27
2.2	SODIUM METASILICATE 6834-92-0	<2	NONE	UNK
2.3	ETHANOLAMINE (MEA) 141-43-5	5	6	UNK
2.4	BUTOXYETHANOL (BUTYL CELLOSOLVE(TM)) 111-76-2	4	240	120

THIS PRODUCT CONTAINS NO OTHER COMPONENT CONSIDERED HAZARDOUS ACCORDING TO THE CRITERIA OF 29 CFR 1910.1200.

3.0 PHYSICAL DATA /

3.1 APPEARANCE AND ODOR: GREEN LIQUID; PINE WITH AMMONIA ODOR.
3.2 SOLUBILITY IN WATER: COMPLETE
3.3 PH: (100%) 13.0-13.5; (10%) 12.3-12.8
3.4 BOILING POINT: 212 DEG F SPECIFIC GRAVITY: 1.03-1.05

4.0 FIRE AND EXPLOSION DATA /

4.1 SPECIAL FIRE HAZARDS: NONE
4.2 FIRE FIGHTING METHODS: PRODUCT DOES NOT SUPPORT COMBUSTION.

5.0 REACTIVITY DATA /

5.1 STABILITY: STABLE UNDER NORMAL CONDITIONS OF HANDLING.
5.2 CONDITIONS TO AVOID: DO NOT MIX WITH ANYTHING BUT WATER.

6.0 SPILL OR LEAK PROCEDURES / USE PROPER PROTECTIVE EQUIPMENT

6.1 CLEANUP: DIKE OR DAM LARGE SPILLS. PUMP TO CONTAINERS OR SOAK UP ON INERT ABSORBENT. FLUSH RESIDUE TO SANITARY SEWER.
6.2 WASTE DISPOSAL: CONSULT STATE AND LOCAL AUTHORITIES FOR RESTRICTIONS ON DISPOSAL OF CHEMICAL WASTE. UNUSED PRODUCT AS A WASTE IS CORROSIVE (D002) BY RCRA CRITERIA.

UNK = UNKNOWN AT THIS TIME
PEL = PERMISSIBLE EXPOSURE LIMIT
TLV = THRESHOLD LIMIT VALUE
STEL = SHORT TERM EXPOSURE LEVEL
C = CEILING LIMIT, NOT TO BE EXCEEDED

7.0 HEALTH HAZARD DATA /

DANGER

7.1 EFFECTS OF OVEREXPOSURE:
SKIN AND EYES: CAUSES SEVERE CHEMICAL BURNS. EYE CONTACT MAY CAUSE BLINDNESS. HARMFUL CONTACT MAY NOT CAUSE IMMEDIATE PAIN.
++ IMMEDIATE WATER FLUSHING IS VITAL IN CASE OF EYE CONTACT. ++
IF SWALLOWED: HARMFUL OR FATAL. CAUSES CHEMICAL BURNS OF MOUTH, THROAT AND STOMACH.
IF INHALED: DAMAGES AIRWAYS AND LUNGS, DEPENDING UPON AMOUNT AND DURATION OF EXPOSURE. EFFECTS CAN VARY FROM SLIGHT IRRITATION TO BRONCHITIS OR PNEUMONIA. PEOPLE WITH ASTHMA OR OTHER LUNG PROBLEMS MAY BE MORE SUSCEPTIBLE.

7.2 NOTE: BUTOXYETHANOL PENETRATES SKIN. IN RODENTS, HEAVY DOSES DAMAGE RED BLOOD CELLS, WITH INJURY TO LIVER, KIDNEY AND SPLEEN. HUMANS AND OTHER SPECIES ARE MORE RESISTANT. CAN INJURE EYES.

8.0 FIRST AID /

8.1 EYES: IMMEDIATELY FLUSH WITH PLENTY OF COOL RUNNING WATER. REMOVE CONTACT LENSES. CONTINUE FLUSHING FOR AT LEAST 15 MINUTES, HOLDING EYELIDS APART TO ENSURE RINSING OF THE ENTIRE EYE.
CALL A PHYSICIAN IMMEDIATELY.

8.2 SKIN: IMMEDIATELY FLUSH SKIN WITH PLENTY OF COOL RUNNING WATER FOR AT LEAST 15 MINUTES WHILE REMOVING CONTAMINATED CLOTHING AND SHOES. WASH CLOTHING BEFORE REUSE.

8.3 IF SWALLOWED: RINSE MOUTH AT ONCE; THEN DRINK 1 OR TWO LARGE GLASSES OF WATER OR MILK. DO NOT INDUCE VOMITING. NEVER GIVE ANYTHING BY MOUTH TO AN UNCONSCIOUS PERSON.

8.4 IF INHALED: IMMEDIATELY MOVE TO FRESH AIR.

CALL A POISON CONTROL CENTER OR PHYSICIAN IMMEDIATELY

9.0 SPECIAL PROTECTION INFORMATION /

9.1 RESPIRATORY: AVOID BREATHING DUSTS OR MISTS OF THIS PRODUCT.
9.2 SKIN: RUBBER GLOVES - PROTECTIVE CUFF OR GAUNTLET TYPE PREFERRED.
9.3 EYES: SPLASHPROOF GLASSES, GOGGLES OR FACE SHIELD.
9.4 OTHER: AVOID CONTACT WITH USE SOLUTIONS. THESE MAY ALSO BE HAZARDOUS.

10.0 ADDITIONAL INFORMATION/PRECAUTIONS /

10.1 DOT CLASS: NOT DOT REGULATED.
10.2 KEEP FROM FREEZING.

KEEP OUT OF REACH OF CHILDREN

THE ABOVE INFORMATION IS BELIEVED TO BE CORRECT WITH RESPECT TO THE FORMULA USED TO MANUFACTURE THE PRODUCT. AS DATA, STANDARDS AND REGULATIONS CHANGE, AND CONDITIONS OF USE AND HANDLING ARE BEYOND OUR CONTROL, NO WARRANTY, EXPRESS OR IMPLIED, IS MADE AS TO THE COMPLETENESS OR CONTINUING ACCURACY OF THIS INFORMATION.

COMPETENCY Q

FSA

1. Answer the following questions while reviewing the Material Safety Data Sheet for Regain.

   Is the product hazardous? ______________________________

   What do you do if you get it in your eye or if you swallow it?

   ____

   ____

   Should you use any protective equipment with it?

   ____

   How do you clean up a spill of this product?

   ____

   ____

   Is there anything else that is special about this product that someone should know?

   ____

   ____

2. Briefly describe what is wrong with the following scenario based on reviewing the MSDS for Tri Star Spectra.

Your supervisor tells you to clean a spot on a section of the carpet. A co-worker recommends Tri Star Spectra.

In the cleaning supply closet you locate a bottle labeled Tri Star Spectra. It contains a colorless liquid.

Another co-worker tells you not to worry, you can smoke while using Tri Star Spectra. From the supply closet you also select rubber gloves.

Later, you supervisor tells you to clean the aluminum siding on a piece of equipment.

While using the product, a small quantity splashes on your chin. You wipe your chin on your sleeve and continue working.

COMPETENCY R

FSA

Product Labels

Communicating with the product's manufacturer

Prepare your questions in advance to guide the questions asked in the letter. Be firm, but not offensive to the individual(s). Your openness will show your concern and interest. Use the business letter format for the final version using the correct parts of the letter.

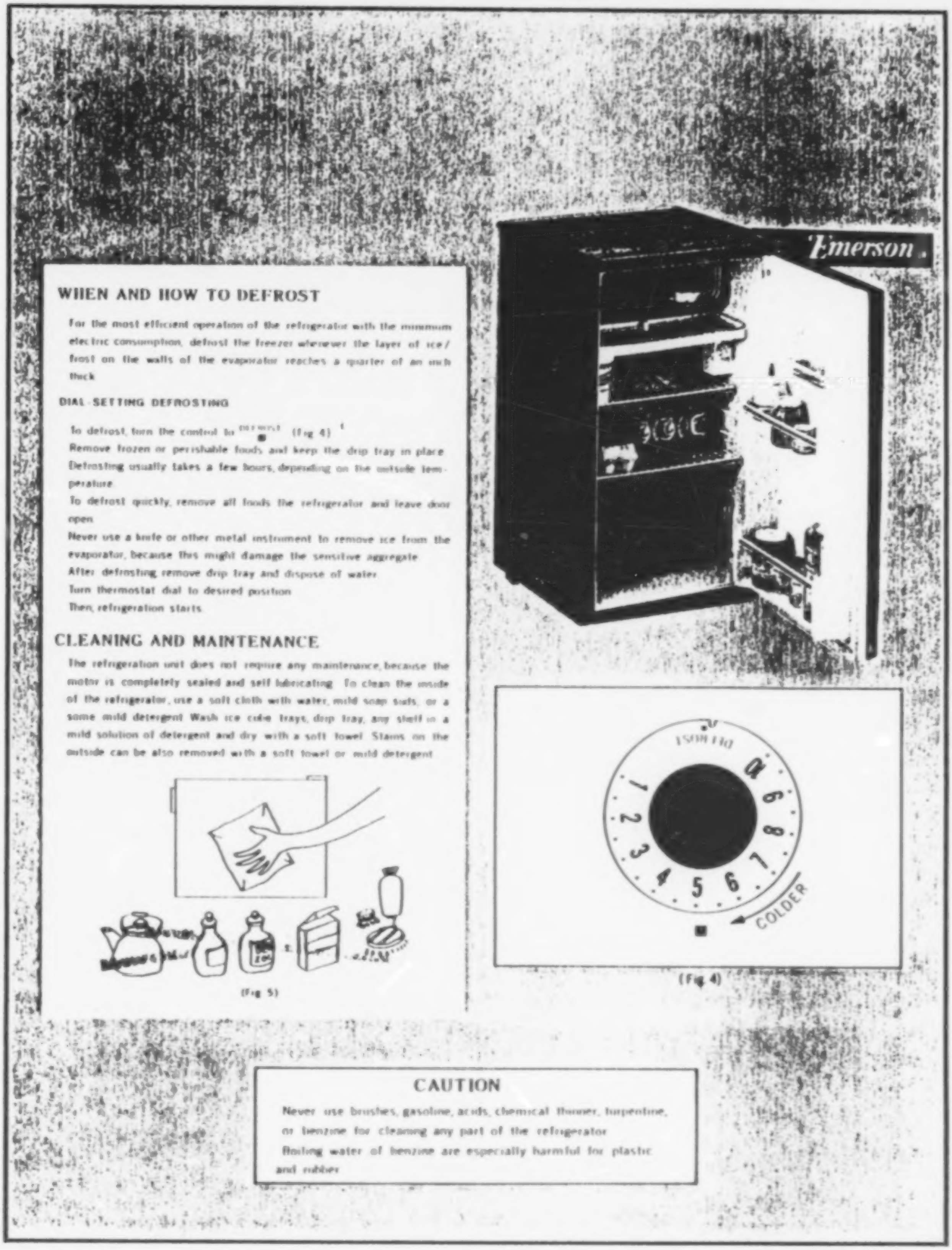
The parts of the letter include: 1) return address (your address and date), 2) inside address (the company), 3) greeting or salutation (such as Dear Sirs or To whom it may concern), 4) body of the letter (contains the reason for your letter and questions), 5) closing (Thank you, Sincerely, or something of your own), 6) your signature, and lastly, 7) your typed name.

The next page is a model you may use for your letter. The body of the letter is usually double-spaced for easier reading. Remember to be specific in the product and in your questions.

Address of sender	109 Maple Road Cherokee, Iowa 51012
Date line	March 7, 1992
Inside address	Westvale Nursery 325 Main Street Westvale, Montana 59411
Salutation	Dear Sir or Madam:
Body of the letter	Please send me your spring catalog for fruit trees and berries. Also, please include your shipping prices for fastest possible delivery. Thank you.
Closing	Sincerely,
Signature	Sharon Coles (Mrs.) Robert C. Coles

Place
Stamp
Here

Read That Label! Activity Card #35


Emerson
DEFROST
1
2
3
4
5
6
7
8
9
COLDER

WHEN AND HOW TO DEFROST

For the most efficient operation of the refrigerator with the minimum electric consumption, defrost the freezer whenever the layer of ice/frost on the walls of the evaporator reaches a quarter of an inch thick

DIAL-SETTING DEFROSTING

To defrost, turn the control to DEFROST ■ (Fig 4)
Remove frozen or perishable foods and keep the drip tray in place
Defrosting usually takes a few hours, depending on the outside temperature
To defrost quickly, remove all foods the refrigerator and leave door open
Never use a knife or other metal instrument to remove ice from the evaporator, because this might damage the sensitive aggregate
After defrosting remove drip tray and dispose of water
Turn thermostat dial to desired position
Then, refrigeration starts

CLEANING AND MAINTENANCE

The refrigeration unit does not require any maintenance, because the motor is completely sealed and self lubricating. To clean the inside of the refrigerator, use a soft cloth with water, mild soap suds, or a some mild detergent Wash ice cube trays, drip tray, any shelf in a mild solution of detergent and dry with a soft towel Stains on the outside can be also removed with a soft towel or mild detergent

(Fig 5)

(Fig 4)

CAUTION

Never use brushes, gasoline, acids, chemical thinner, turpentine, or benzine for cleaning any part of the refrigerator
Boiling water of benzine are especially harmful for plastic and rubber

Reprinted courtesy of Emerson Radio Corp.

Emerson® Compact Refrigerator

1. When should the refrigerator be defrosted? ______________________

____

2. Why should a refrigerator be defrosted regularly? ______________________

____

____

3. Where do you set the thermostat dial before defrosting? ______________________

4. How long will defrosting take? ______________________

____

5. What do you do with the food that is in the refrigerator while you are defrosting the refrigerator? ______________________

____

6. Why shouldn't you scrape off frost with a knife? ______________________

____

7. After defrosting, what do you do with the thermostat dial? ______________________

____

8. Put an X by each cleaning product that may be used on the refrigerator. Cross out the other products.

______ a. a soft cloth

______ b. a steel-wool pad

______ c. turpentine or gasoline

______ d. mild soap suds

______ e. boiling water

______ f. detergent

______ g. benzine

What Do You Think?

9. Name some good places to use a compact refrigerator. ______________________

____

____

____

____

____

10. Why do you think a refrigerator should be plugged into a grounded outlet?

____

____

____

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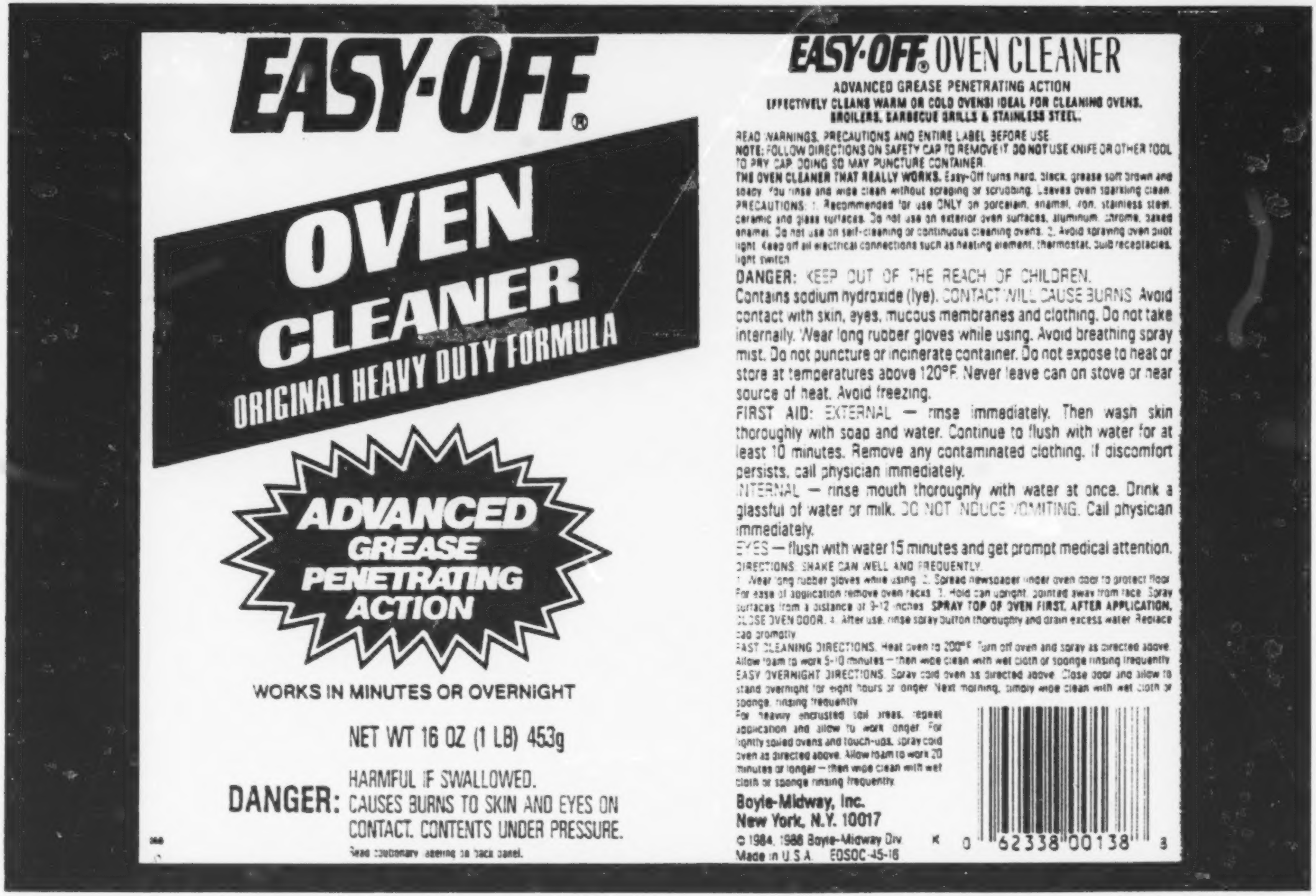
Read That Label! Activity Card #28



EASY-OFF®

OVEN CLEANER

ORIGINAL HEAVY DUTY FORMULA

ADVANCED GREASE PENETRATING ACTION

WORKS IN MINUTES OR OVERNIGHT

NET WT 16 OZ (1 LB) 453g

DANGER: HARMFUL IF SWALLOWED. CAUSES BURNS TO SKIN AND EYES ON CONTACT. CONTENTS UNDER PRESSURE.

Read cautionary labeling on back panel.

EASY-OFF® OVEN CLEANER

ADVANCED GREASE PENETRATING ACTION

EFFECTIVELY CLEANS WARM OR COLD OVENS! IDEAL FOR CLEANING OVENS, BROILERS, BARBECUE GRILLS & STAINLESS STEEL.

READ WARNINGS, PRECAUTIONS AND ENTIRE LABEL BEFORE USE

NOTE: FOLLOW DIRECTIONS ON SAFETY CAP TO REMOVE IT. **DO NOT USE** KNIFE OR OTHER TOOL TO PRY CAP. DOING SO MAY PUNCTURE CONTAINER.

THE OVEN CLEANER THAT REALLY WORKS. Easy-Off turns hard, black, grease soft brown and soapy. You rinse and wipe clean without scraping or scrubbing. Leaves oven sparkling clean.

PRECAUTIONS: 1. Recommended for use ONLY on porcelain, enamel, iron, stainless steel, ceramic and glass surfaces. Do not use on exterior oven surfaces, aluminum, chrome, baked enamel. Do not use on self-cleaning or continuous cleaning ovens. 2. Avoid spraying oven pilot light. Keep off all electrical connections such as heating element, thermostat, bulb receptacles, light switch.

DANGER: KEEP OUT OF THE REACH OF CHILDREN.

Contains sodium hydroxide (lye). CONTACT WILL CAUSE BURNS. Avoid contact with skin, eyes, mucous membranes and clothing. Do not take internally. Wear long rubber gloves while using. Avoid breathing spray mist. Do not puncture or incinerate container. Do not expose to heat or store at temperatures above 120°F. Never leave can on stove or near source of heat. Avoid freezing.

FIRST AID: EXTERNAL — rinse immediately. Then wash skin thoroughly with soap and water. Continue to flush with water for at least 10 minutes. Remove any contaminated clothing. If discomfort persists, call physician immediately.

INTERNAL — rinse mouth thoroughly with water at once. Drink a glassful of water or milk. DO NOT INDUCE VOMITING. Call physician immediately.

EYES — flush with water 15 minutes and get prompt medical attention.

DIRECTIONS: SHAKE CAN WELL AND FREQUENTLY.

1. Wear long rubber gloves while using. 2. Spread newspaper under oven door to protect floor. For ease of application remove oven racks. 3. Hold can upright, pointed away from face. Spray surfaces from a distance of 9-12 inches. **SPRAY TOP OF OVEN FIRST. AFTER APPLICATION, CLOSE OVEN DOOR.** 4. After use, rinse spray button thoroughly and drain excess water. Replace cap promptly.

FAST CLEANING DIRECTIONS. Heat oven to 200°F. Turn off oven and spray as directed above. Allow foam to work 5-10 minutes — then wipe clean with wet cloth or sponge rinsing frequently.

EASY OVERNIGHT DIRECTIONS. Spray cold oven as directed above. Close door and allow to stand overnight for eight hours or longer. Next morning, simply wipe clean with wet cloth or sponge, rinsing frequently.

For heavily encrusted soil areas, repeat application and allow to work longer. For lightly soiled ovens and touch-ups, spray cold oven as directed above. Allow foam to work 20 minutes or longer — then wipe clean with wet cloth or sponge rinsing frequently.

Boyle-Midway, Inc.
New York, N.Y. 10017

© 1984, 1988 Boyle-Midway Div.
Made in U.S.A. EOSOC-45-16

K 0 62338 00138 3

Reprinted courtesy of Boyle-Midway Household Products, Inc.

EASY-OFF® Oven Cleaner

1. Put an X by each statement that tells a safe way to use EASY-OFF® Oven Cleaner. Cross out all the others.

_____ a. Wear rubber gloves.

_____ b. Hold the can upside-down while spraying.

_____ c. Use a knife to remove the cap.

_____ d. Spray inside oven from a distance of 9–12 inches.

_____ e. Put a newspaper on the floor under the oven door.

2. What should you do if EASY-OFF® Oven Cleaner gets in your eyes?

____

____

3. What should you do if EASY-OFF® Oven Cleaner is spilled on your skin? ______________________________

____

____

4. If someone drinks some EASY-OFF® Oven Cleaner, what should you do? ______________________________

____

____

5. Read the fast cleaning directions. Put an X by each statement that follows the fast cleaning directions. Cross out the other statements.

_____ a. Heat the oven to 200° F.

_____ b. Spray on EASY-OFF® Oven Cleaner. Then turn off the oven.

_____ c. Let the foam work 5–10 hours.

_____ d. Leave foam on oven. DO NOT rinse off.

6. Name three parts of the oven on which you should not spray any EASY-OFF® Oven Cleaner.

a. ______________________________

b. ______________________________

c. ______________________________

7. Name two things besides ovens that the label says EASY-OFF® Oven Cleaner is made to clean.

a. ______________________________

b. ______________________________

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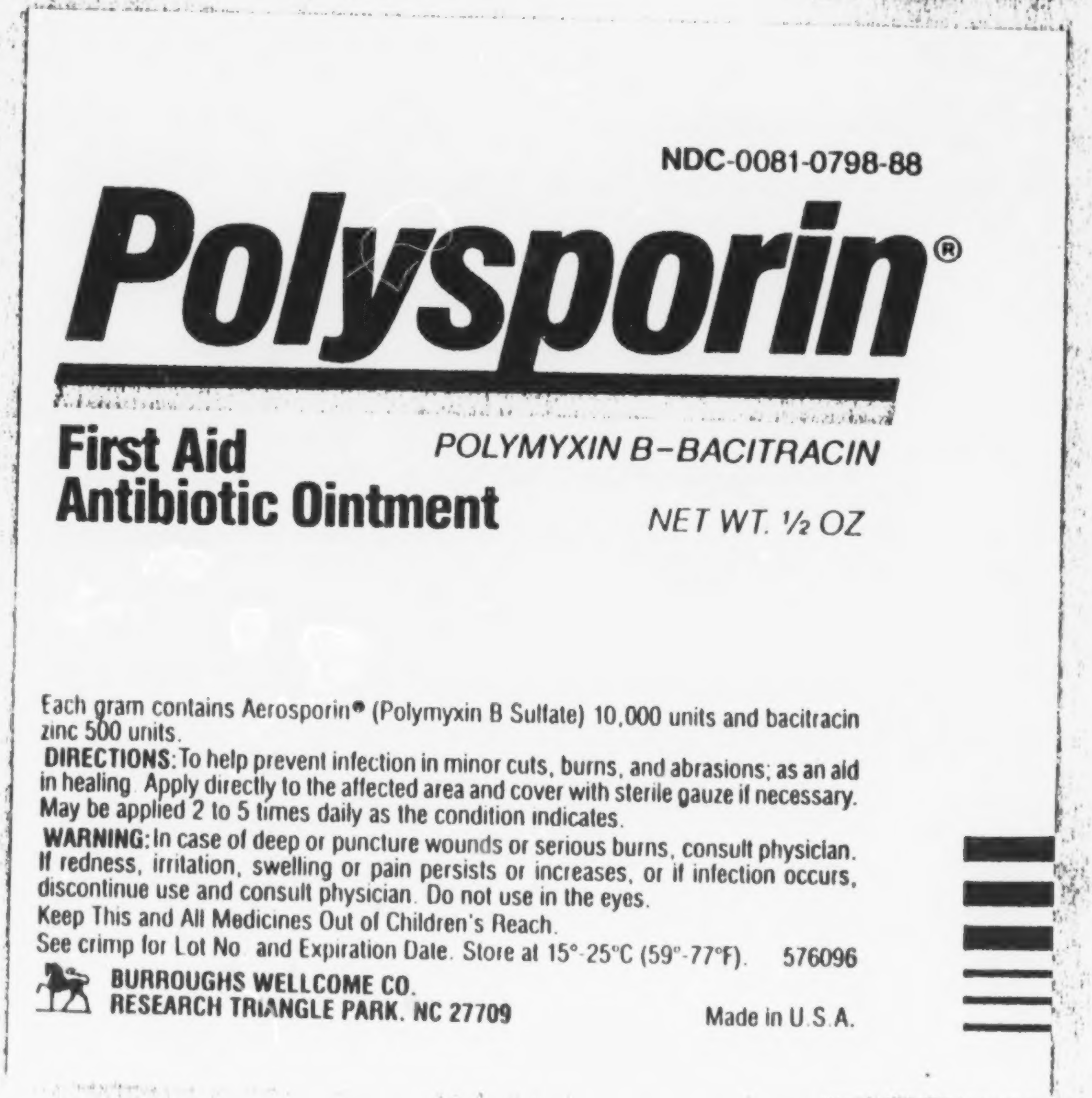
Read That Label! Activity Card #23



NDC-0081-0798-88

Polysporin®

First Aid
Antibiotic Ointment

POLYMYXIN B–BACITRACIN

NET WT. ½ OZ

Each gram contains Aerosporin® (Polymyxin B Sulfate) 10,000 units and bacitracin zinc 500 units.

DIRECTIONS: To help prevent infection in minor cuts, burns, and abrasions; as an aid in healing. Apply directly to the affected area and cover with sterile gauze if necessary. May be applied 2 to 5 times daily as the condition indicates.

WARNING: In case of deep or puncture wounds or serious burns, consult physician. If redness, irritation, swelling or pain persists or increases, or if infection occurs, discontinue use and consult physician. Do not use in the eyes.

Keep This and All Medicines Out of Children's Reach.

See crimp for Lot No. and Expiration Date. Store at 15°-25°C (59°-77°F). 576096

BURROUGHS WELLCOME CO.
RESEARCH TRIANGLE PARK, NC 27709

Made in U.S.A.

Reprinted courtesy of Burroughs Wellcome Co.

Polysporin® First Aid Antibiotic Ointment

Fill In the Blanks

1. Polysporin® Antibiotic Ointment is used to help prevent ______________.

2. Polysporin® may be applied to minor ______________, ______________, and ______________ to help them heal.

3. Apply Polysporin® ______________ to a cut.

4. You may apply Polysporin® ______________ to ______________ times a day if needed.

5. Call a doctor in case of ______________ or ______________ wounds or a ______________ burn.

Short Answer

6. Scott used Polysporin® on a cut for two days. The cut became red and swollen. What two things should Scott do?

   a. ______________

   b. ______________

7. Can Polysporin® be used in case of eye injury?

   ____

8. Cheryl saw a date stamped on the end of the Polysporin® tube. Her sister told her it was the expiration date. What does that date mean?

   ____

What Do You Think?

9. If a tube of Polysporin® has been stored at a very high or a very low temperature, do you think it would still be good? ______________

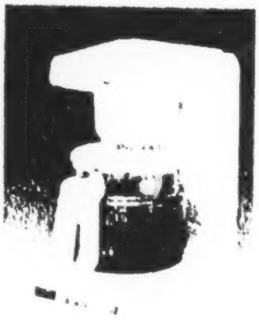
   Why or why not? ______________

10. How do you think you could tell if a cut or burn had become infected? ______________

Norelco

10 Cup Coffee Makers

CT162



CT663e

CT663eB

IMPORTANT SAFEGUARDS

When using electrical appliances, basic safety precautions should always be followed to reduce the risk of fire, electric shock and or personal injury, including the following

1 Read all instructions
2 Do not touch hot surfaces. Use handles or knobs
3 To protect against electrical hazards do not immerse cord, plug, or heating stand in water or other liquid.
4 Close supervision is necessary when a Coffee Maker is used by or near children
5 When not in use and before cleaning, be sure On-Off Switch is in OFF position. Unplug unit before attempting to clean. Allow to cool before putting on or taking off the brew basket
6 Do not operate with a damaged cord or plug or after the Coffee Maker malfunctions or has been damaged in any manner. There are no user serviceable parts. Return Coffee Maker to your nearest authorized Norelco Service Center for examination, repair or adjustment. (Refer to Norelco Service Center listing in this booklet for most convenient location.)
7. The use of accessory attachments not recommended by North American Philips Corporation may cause hazards
8 Do not use outdoors
9 Do not let cord hang over edge of table or counter or touch hot surfaces
10 Do not place on or near a hot gas or electric burner or in a heated oven. Do not place glass carafe on any gas or electric range burner
11 Do not use this Coffee Maker for other than intended household use
12 Be sure switch is OFF before inserting or disconnecting the plug in the outlet. Remove plug by gripping plug body and pulling it from the outlet. Never yank or twist the cord to unplug
13 Do not open Reservoir Cover until Coffee Maker has finished brew cycle. Hot steam trapped under cover could burn your fingers
14 Do not remove the glass carafe from the heating stand while liquid is dripping from the basket
15 Glass Carafe
    a The carafe is designed for use with this Coffee Maker. It must never be used on a range top, in a conventional or microwave oven.
    b Do not set a hot carafe on a wet or cold surface.
    c Do not use a cracked carafe or a carafe having a loose or weakened handle
    d Do not clean carafe with cleansers, steel wool pads, or other abrasive materials

SAVE THESE INSTRUCTIONS

Reprinted courtesy of Norelco Consumer Products Company, a division of North American Philips Corporation

Norelco® 10 Cup Coffee Maker

Draw a circle around each thing the safeguards say you *may* do with the coffee maker. Draw a line through each thing you should *not* do.

_______ 1. Put the heating stand in water to clean it.

_______ 2. Soak the cord in water if it gets dirty.

_______ 3. Unplug the coffee maker before you clean it.

_______ 4. Use the coffee maker carefully if the cord has been damaged.

_______ 5. Go to the Norelco Service Center to get parts if you want to fix the coffee maker yourself.

_______ 6. Use the coffee maker outdoors at a lakeside picnic.

_______ 7. Run the cord behind the toaster oven.

_______ 8. Reheat coffee in the glass carafe on your gas range.

_______ 9. Turn off the coffee maker before you unplug it.

_______ 10. Leave the cover closed until the brew cycle is finished.

_______ 11. Reheat coffee in the glass carafe in your microwave oven.

_______ 12. Replace the carafe if it is cracked or if the handle is loose.

_______ 13. Set the carafe on a wet or cold countertop.

_______ 14. Use steel wool to clean the carafe.

_______ 15. Use a cleanser to clean the carafe.

What Do You Think?

16. The safeguards state to use close supervision when a child uses the coffee maker. At about what age do you think a young person should be able to use a coffee maker safely? Why?

____

____

____

____

____

____

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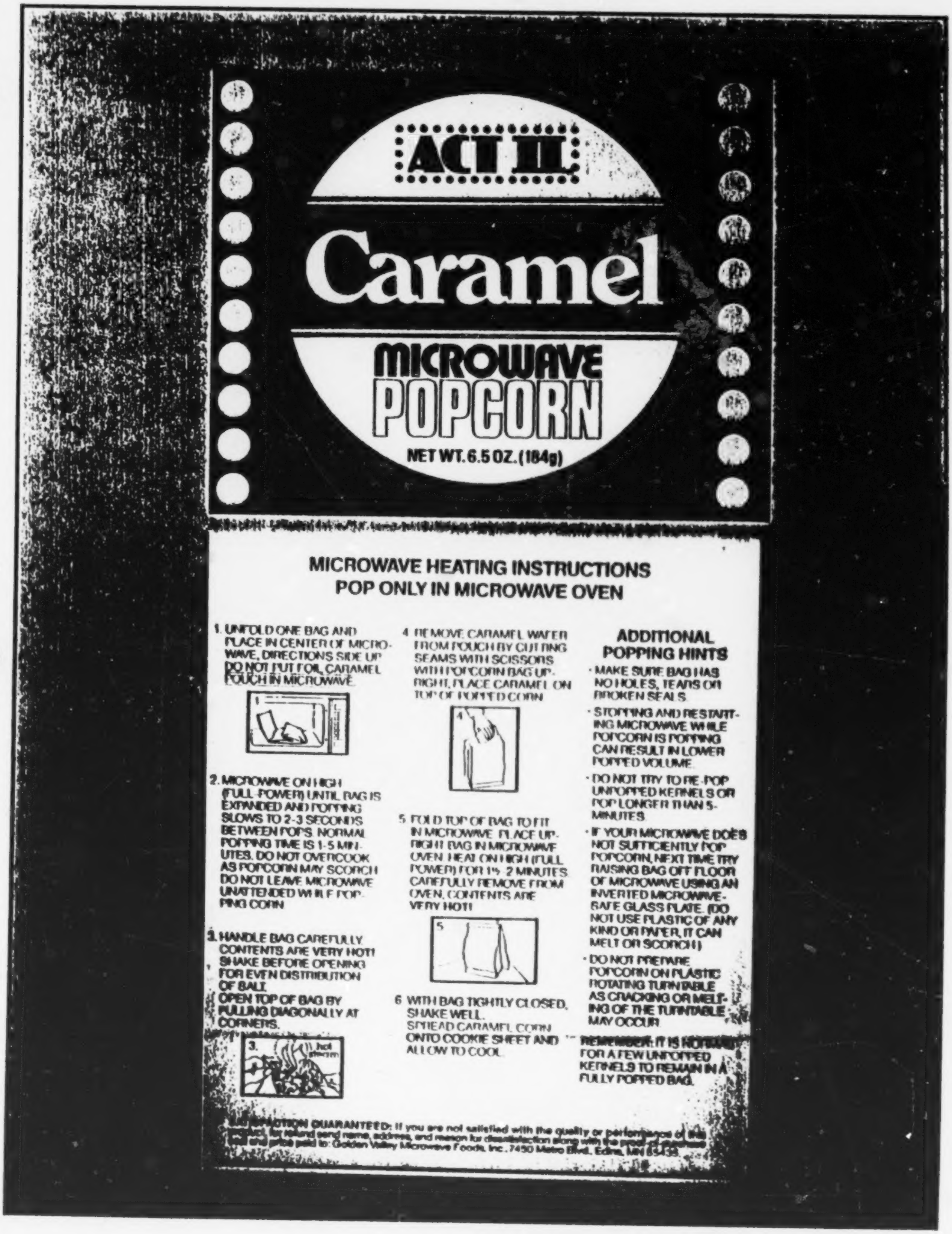
Read That Label! Activity Card #9



ACT II

Caramel

MICROWAVE POPCORN

NET WT. 6.5 OZ. (184g)

MICROWAVE HEATING INSTRUCTIONS
POP ONLY IN MICROWAVE OVEN

1. UNFOLD ONE BAG AND PLACE IN CENTER OF MICROWAVE, DIRECTIONS SIDE UP. DO NOT PUT FOIL CARAMEL POUCH IN MICROWAVE.

2. MICROWAVE ON HIGH (FULL POWER) UNTIL BAG IS EXPANDED AND POPPING SLOWS TO 2-3 SECONDS BETWEEN POPS. NORMAL POPPING TIME IS 1-5 MINUTES. DO NOT OVERCOOK AS POPCORN MAY SCORCH. DO NOT LEAVE MICROWAVE UNATTENDED WHILE POPPING CORN.

3. HANDLE BAG CAREFULLY. CONTENTS ARE VERY HOT! SHAKE BEFORE OPENING FOR EVEN DISTRIBUTION OF SALT. OPEN TOP OF BAG BY PULLING DIAGONALLY AT CORNERS.

4. REMOVE CARAMEL WAFER FROM POUCH BY CUTTING SEAMS WITH SCISSORS. WITH POPCORN BAG UPRIGHT, PLACE CARAMEL ON TOP OF POPPED CORN.

5. FOLD TOP OF BAG TO FIT IN MICROWAVE. PLACE UPRIGHT BAG IN MICROWAVE OVEN. HEAT ON HIGH (FULL POWER) FOR 1½-2 MINUTES. CAREFULLY REMOVE FROM OVEN. CONTENTS ARE VERY HOT!

6. WITH BAG TIGHTLY CLOSED, SHAKE WELL. SPREAD CARAMEL CORN ONTO COOKIE SHEET AND ALLOW TO COOL.

ADDITIONAL POPPING HINTS

- MAKE SURE BAG HAS NO HOLES, TEARS OR BROKEN SEALS.
- STOPPING AND RESTARTING MICROWAVE WHILE POPCORN IS POPPING CAN RESULT IN LOWER POPPED VOLUME.
- DO NOT TRY TO RE-POP UNPOPPED KERNELS OR POP LONGER THAN 5-MINUTES.
- IF YOUR MICROWAVE DOES NOT SUFFICIENTLY POP POPCORN, NEXT TIME TRY RAISING BAG OFF FLOOR OF MICROWAVE USING AN INVERTED MICROWAVE-SAFE GLASS PLATE. (DO NOT USE PLASTIC OF ANY KIND OR PAPER, IT CAN MELT OR SCORCH.)
- DO NOT PREPARE POPCORN ON PLASTIC ROTATING TURNTABLE AS CRACKING OR MELTING OF THE TURNTABLE MAY OCCUR.

REMEMBER: IT IS NORMAL FOR A FEW UNPOPPED KERNELS TO REMAIN IN A FULLY POPPED BAG.

SATISFACTION GUARANTEED: If you are not satisfied with the quality or performance of this product, for refund send name, address, and reason for dissatisfaction along with the proof of purchase [illegible] and price paid to: Golden Valley Microwave Foods, Inc., 7450 Metro Blvd., Edina, MN 55435.

Reprinted courtesy of Golden Valley Microwave Foods, Inc.

Act II® Caramel Microwave Popcorn

Write TRUE or FALSE on the line by each step in making popcorn. Then cross out the steps that you marked FALSE.

______ 1. Put the bag and the foil caramel pouch in the microwave.

______ 2. Use high power to pop the corn.

______ 3. Stop cooking when there are 2–3 seconds between pops.

______ 4. It will take exactly five minutes to pop the corn.

______ 5. Shake the bag before you open it.

______ 6. Cut the popcorn bag open with scissors.

______ 7. Put the caramel on top of the popped corn.

______ 8. Fold the top of the bag shut.

______ 9. Lay the bag down in the microwave oven.

______ 10. Heat on low power for two minutes.

______ 11. The popcorn is too hot to eat when you first take it out.

______ 12. Spread the popcorn on a cookie sheet and let it cool.

______ 13. You can also make this popcorn in a regular oven.

______ 14. You can get a refund if you don't like the popcorn.

What Do You Think?

15. Why do you think the directions say not to leave the microwave unattended while popping corn? ______________________

____

____

____

____

16. Jessica, age seven, wants to pop some Act II® Caramel Microwave Popcorn for a snack. Do you think she should be allowed to do so by herself? ______________ Why or why not?

____

____

____

____

____

____

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HAMILTON BEACH® BLENDERS

Household Appliance

IMPORTANT SAFEGUARDS

When using electrical appliances, basic safety precautions should always be followed including the following:

1. Read all instructions.
2. To protect against risk of electrical shock, do not put base or motor in water or other liquid.
3. Close supervision is necessary when used by or near children.
4. Unplug cord from outlet when not in use, before putting on or taking off parts and before cleaning.
5. Avoid contacting moving parts.
6. Do not operate any appliance with a damaged cord or plug or after the appliance malfunctions or is dropped or damaged in any manner. Return appliance to the nearest authorized service facility for examination, electrical repair, mechanical repair or adjustment.
7. The use of attachments, including canning jars, not recommended or sold by the appliance manufacturer may cause fire, electric shock or injury.
8. Do not use outdoors.
9. Do not let cord hang over edge of table or counter, or touch hot surfaces.
10. Keep hands and utensils out of container while blending to prevent the possibility of severe personal injury and/or damage to blender. A rubber scraper may be used but must be used only when the blender is not running.
11. Blades are sharp. Handle carefully.
12. To avoid injury, never place cutter-assembly cutter blades on base without jar properly attached.
13. Always operate blender with cover in place.
14. When blending hot liquids, remove center piece of two-piece cover.

Reprinted courtesy of Hamilton Beach Inc.

Hamilton Beach® Blender

1. Why shouldn't you put the blender's base into a sink of water to clean it?

2. What should you do before you clean the blender or take it apart?

3. What should you do if the blender is damaged or no longer works correctly?

4. Is it all right to use the blender outside if you're having a party?

5. If you want to use a rubber scraper to clean the sides of the blender while you're running the blender, what must you do first?

6. Is it always necessary to put the cover on the blender when using it?

7. If you're blending a hot soup, what should you do with the blender cover?

8. Why should you handle the blades carefully?

What Do You Think?

9. The instructions say children should be supervised if they use the blender. Why do you think that is necessary?

10. Why shouldn't you try to use a spoon in the blender while you're running it?

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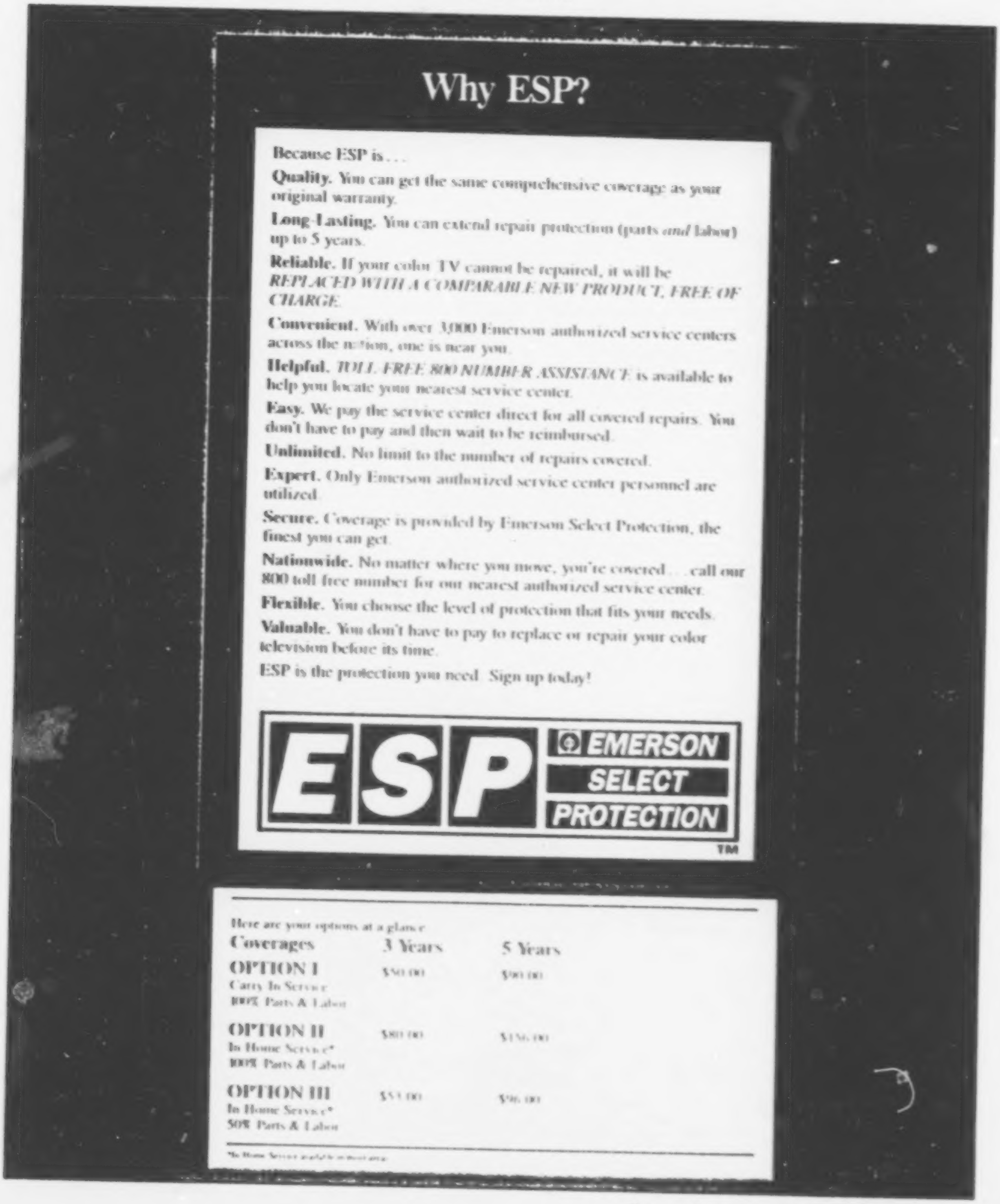
Read That Label! Activity Card #24

For many appliances you can buy an extended warranty. The extended warranty covers the appliance for a longer period of time than the original warranty. The extended warranty plan below, called ESP, came with an Emerson television.



Why ESP?

Because ESP is . . .

Quality. You can get the same comprehensive coverage as your original warranty.

Long-Lasting. You can extend repair protection (parts *and* labor) up to 5 years.

Reliable. If your color TV cannot be repaired, it will be *REPLACED WITH A COMPARABLE NEW PRODUCT, FREE OF CHARGE.*

Convenient. With over 3,000 Emerson authorized service centers across the nation, one is near you.

Helpful. *TOLL FREE 800 NUMBER ASSISTANCE* is available to help you locate your nearest service center.

Easy. We pay the service center direct for all covered repairs. You don't have to pay and then wait to be reimbursed.

Unlimited. No limit to the number of repairs covered.

Expert. Only Emerson authorized service center personnel are utilized.

Secure. Coverage is provided by Emerson Select Protection, the finest you can get.

Nationwide. No matter where you move, you're covered . . . call our 800 toll free number for our nearest authorized service center.

Flexible. You choose the level of protection that fits your needs.

Valuable. You don't have to pay to replace or repair your color television before its time.

ESP is the protection you need. Sign up today!

ESP
EMERSON
SELECT
PROTECTION
TM

Here are your options at a glance

Coverages	3 Years	5 Years
OPTION I Carry In Service 100% Parts & Labor	$50.00	$90.00
OPTION II In Home Service* 100% Parts & Labor	$80.00	$136.00
OPTION III In Home Service* 50% Parts & Labor	$53.00	$96.00

*In Home Service available in most areas.

Reprinted courtesy of Emerson Radio Corp.

Emerson® Color TV

Write TRUE or FALSE on the line by each statement.

1. You can extend the warranty protection on your TV for up to five years.

2. If your TV can't be repaired, the warranty does not apply.

3. There are over 300 Emerson service centers.

4. There is a free number to call to get help.

5. If your TV needs repair, you pay for it. You'll get paid back for the cost of the repairs.

6. You can only have your TV fixed once under the warranty.

7. Any TV repairperson can fix the TV under this plan.

8. If you move, the TV set is still covered.

9. If you choose Option I, a repairperson will come to your home if your TV needs repair.

10. Option II protection for five years costs $156.

11. Option III protection for three years costs $53.

12. All options pay for all parts and labor needed to fix the TV.

What Do You Think?

13. Why do you think Option II is more expensive than Option I?

14. Do you think an extended warranty is a good idea to have on a TV? Why or why not?

Key

COMPETENCY S/T

FSA

Read the packet on Memo Writing. Read sample memo from Ross Stone located in the back of the packet. Answer the following questions.

1. Who is the audience that is directly addressed?

all employees

2. Who wrote the memo?

Ross Stone

3. What is the purpose of this memo?

That all employees understand that the Main Street branch is closing and employees will have comparable positions at other sights.

4. When will this change occur?

July 6, 1991

COMPETENCY S/T

FSA

From the Memo Writing packet, choose a topic and write a memo for it.

MEMO

TO: Peggy Participant
FROM: Promote Yourself Career Development Program
DATE: June 5, 1994
SUBJECT: Summer hours for tutoring program are 8:00am to 4:00pm Monday through Friday, at the Promote Yourself office in Cooper Hall.

After you are done writing the memo, answer the following questions that apply to it.

1. Who will receive it?
Peggy Participant

2. What is its purpose?
to inform Peggy of the summer hours for tutoring

3. Where will it occur?
Promote Yourself office - Cooper Hall

4. When are its deadlines scheduled?
no deadlines

5. How will it be carried out?
tutoring will continue at a different time.

COMPETENCY S/T

FSA

Read the packet on Memo Writing. Read sample memo from Ross Stone located in the back of the packet. Answer the following questions.

1. Who is the audience that is directly addressed?

____

2. Who wrote the memo?

____

3. What is the purpose of this memo?

____

____

____

4. When will this change occur?

____

COMPETENCY S/T

FSA

From the Memo Writing packet, choose a topic and write a memo for it.

MEMO

TO:

FROM:

DATE:

SUBJECT:

After you are done writing the memo, answer the following questions that apply to it.

1. Who will receive it?

____

2. What is its purpose?

____

____

3. Where will it occur?

____

4. When are its deadlines scheduled?

____

5. How will it be carried out?

____

Key

COMPETENCY T

FSA

1. Select a memo type out of each group that represents the proper time to write a memo.

(Choose one from each group)

[✓ a. internal]	a. formal	a. promotional
b. external	[✓ b. informal]	[✓ b. interoffice]

2. What is the five-step recipe in the Speak Write system?

1. Speak it
2. Plan it
3. Format it
4. Write it
5. Refine it

3. What are the four basic questions you need to ask yourself before you begin to write?

1. Who is my audience?
2. What is my tone?
3. What is my purpose?
4. What results do I want?

4. When brainstorming, what are the questions you need to ask yourself?

1. Who?
2. What?
3. Why?
4. When?
5. How?
6. Where?

Key

COMPETENCY T

FSA

List the steps in the process of writing a work problem memorandum. (There are five)

① Realize the main idea and supporting details of the work problem.

② Compose a clear and concise message regarding the problem

③ Pre-write on scrap paper and compose a first complete copy on scrap paper.

④ Edit and revise first draft

⑤ Write final draft using complete sentences following the rules of grammar

COMPETENCY T

FSA

1. Select a memo type out of each group that represents the proper time to write a memo.

(Choose one from each group)

a. internal	a. formal	a. promotional
b. external	b. informal	b. interoffice

2. What is the five-step recipe in the Speak Write system?

1. ______________________
2. ______________________
3. ______________________
4. ______________________
5. ______________________

3. What are the four basic questions you need to ask yourself before you begin to write?

1. ____________________________________
2. ____________________________________
3. ____________________________________
4. ____________________________________

4. When brainstorming, what are the questions you need to ask yourself?

1. ______________________
2. ______________________
3. ______________________
4. ______________________
5. ______________________
6. ______________________

COMPETENCY T

FSA

List the steps in the process of writing a work problem memorandum. (There are five)

MEMO WRITING

Clear communication is essential in the business world. Most business writers think they have to use pompous, wordy language to sound important and get their message taken seriously. Actually the opposite is true. Consider the difference between the following memo excerpts:

> It is realized you will have to effect numerous modifications to current procedures expeditiously.
>
> or
>
> You will have to change current procedures at once.

The second sentence gets the point across more clearly and directly. There's a myth that writing and speaking are totally different functions, that the best conversations have nothing to do with the best letters, or memos. There's no logical reason for that myth. That is one of the problems with writing. Writing has drifted so far from natural, casual conversational speaking that no one can understand what most writers mean. They sound so stuffy and pompous that you would never tolerate them in a conversation. Remember the three most important aspects of business communication include brevity, clarity and personal warmth.

One effective method for business writing is the SPEAKWRITE System. This system was designed by business consultant Patricia Westheimer, to enable people to write as naturally as they speak. The SPEAKWRITE system involves a five-step recipe for writing.

1. Speak It
2. Plan It
3. Format It
4. Write It
5. Refine It

Although this writing plan can be used for letters, reports, projects and proposals we will begin by using it for memo writing.

The basic purpose and scope of a memo is definite. A memo is brief, often sent to more than one person, and deals with a specific topic in a condensed, standard format.
Look at the following guidelines for memo writing.

MEMO-RABILIA
WHEN TO WRITE A MEMO

WHEN:	**WHEN NOT:**
Informal	Formal
Internal	External
Interoffice	Promotional

STEP ONE: SPEAK IT

During the early planning stage of writing it is important to determine the vital elements of your memo. The four basic questions you need to ask yourself before you begin to write are:

Who is my audience?
What is my tone?
What is my purpose?
What results do I want?

By addressing these four questions you will insure that your memo accomplishes what it is designed to do.

Who is my audience?

In memos your audience is usually more than one person. Factors to be considered in analyzing your audience include:

Age
Gender
Education
Income
Occupation
Knowledge
Attitudes

In an effort to appeal to the younger employees in the company, one manager generated the following memo:

December is turning out to be a far out month for the hotel, both occupancy and rate-wise. One of the reasons this month will be so good is because of the BUSINESS ROUNDTABLE GROUP. Everyone associated with this group is listed in the Fortune 500, some of the classiest companies in the world !!!!! Let's all pitch in and do a real bang-up job!!!!

This managers use of fad language and excessive exclamations points actually alienated some of his employees.

What is my tone?

Tone is your style of speaking, the inflections, mood, level of formality or informality you use in communicating. Keep your tone upbeat, positive, and warm, to present both you and your topic most favorably. Tone is also the attitude you take toward your topic. It can be lighthearted or serious but it should always be respectful.
Note the difference tone makes in the following memos.

To: All Employees
From: Betty Sear
Date: March 2, 1991
Subject: WORKING HOURS

These are the hours we want you to work:

8:00 am - 12:00 pm
1:00 pm - 5:00 pm

There will be NO overtime paid unless your supervisor approves it.

To: Everyone
From: Betty Sear
Date: March 2, 1991
Subject: Working Hours

These are our standard working hours:

8:00 am - 12:00 pm
1:00 pm - 5:00 pm

If you have to put in extra time, please consult your supervisor beforehand. Keep up the great work!

The first memo has an obvious negative tone. The second memo gets the point across in a positive, friendly tone.

What is my purpose?

Purpose is the reason for writing. Are you writing to inform, respond, refute, inquire, direct or persuade? Once your purpose is clear, the organization and focus of your memo becomes easier to determine.

One of the main pitfalls in memo writing is to try to make your memo do to much at one time. The following memo illustrates this point.

To: Everyone
From: Mr. Canley
Date: March 3, 1991
Subject: Overtime, Lunches, Next Week's Meeting, Budgets, Profit-Sharing

We have been very busy lately, and I haven't been able to get out several memos, so I decided to condense some major problems into one memo.

Overtime-- It's great that so many of you are putting in extra hours, keep up the good work.

Lunches-- Many of you are taking long lunches and making up for the time after 5 pm. I'm glad you are conscientious about making up the time, but I'd prefer that you didn't take the extra time at lunch. It's a burden to have to try and find you after lunch when some of you don't even show up until 2!

Next Meeting-- At next Monday's meeting we will discuss flow charts, cold calling, new benefits, and our quarterly finances-- please be prepared on all of the topics. More to follow on this.

Budgets-- Many departments' budgets are way over their maximum. We are trying to cut back everywhere. Please be considerate of your supervisor when she asks you to conserve on paper, travel expenses, etc.

Profit-Sharing-- The profit-sharing allocations are out. See Mary for your copy.

To solve this problem, write a separate memo on each topic listed in the subject line. Make each of your memos have a single focus and a single purpose.

What Results Do You Want?

It is critical to keep in mind what you want from your memo. Do you want an appointment, a telephone call, a raise, or a contract? If you successfully ask for what you want, chances are you will get it!

STEP TWO: PLAN IT

You are now ready for the prewriting stage. Prewriting involves techniques for coming up with your ideas and sorting them out. Prewriting techniques include:

Brainstorming
Mindmapping
Freewriting
Organizing

Brainstorming

Brainstorming is a technique that lets you free-associate your ideas in a random, unstructured form. Brainstorming has a releasing, free-flowing feeling. Image that you are a reporter, ask yourself the following questions:

WHO (will receive it, will be affected)?
WHAT (is it about)?
WHY (is it needed)?
WHERE (will it occur)?
WHEN (are its deadlines scheduled)?
HOW (will it be carried out)?

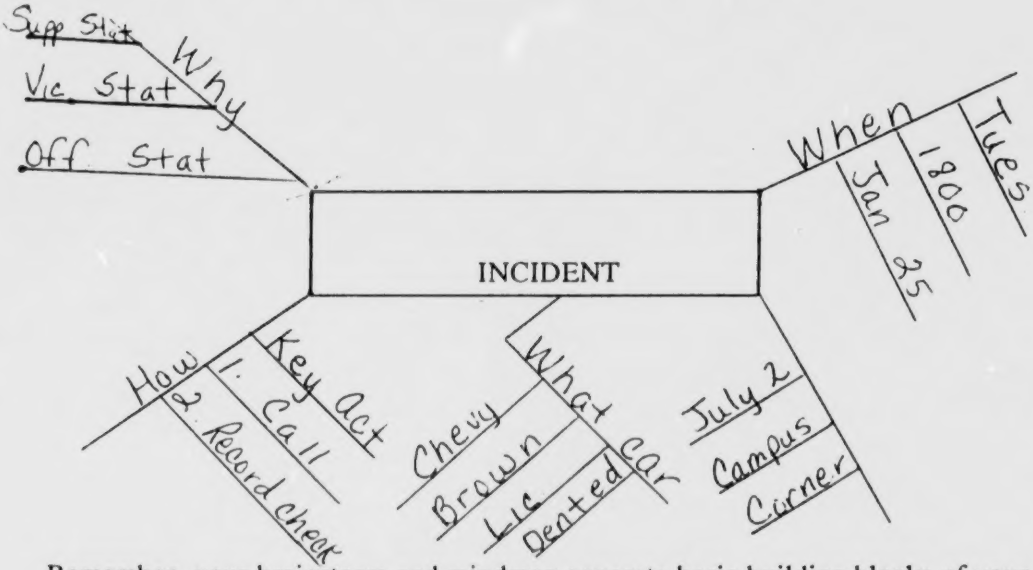
Now get going! Generate as many ideas on your topic as you can. The important point here is that you do no editing at all. This is your time to be completely creative and uncensored. You will have plenty of opportunities to edit and polish later.

Mindmapping

A close cousin to brainstorming is mindmapping. Mindmapping is a technique used to give you a visual representation of how your mind sorts information. It is also called "clustering" because the mind "clusters" or "lumps" information in related ideas.
There is no one correct way to mindmap, but here are some general guidelines to help you start.

*In the center of your paper, draw a square or a circle.
*Inside the circle, write the name of your project, subject of your correspondence, or item you intend to discuss.
*Draw branches from the circle, like branches from a tree, to designate your main topics or concerns.
*To help identify these topics, you might use the who, what, when, where, why, and how.
*Branch of into smaller, related topics.
*Don't worry about the organization of your branches; that comes later.
*If you want, use different colored pens or pencils to designate related topics.

Below is a "mindmap" written by a police officer regarding report writing forms:



Remember, your brainstorm and mindmap generate basic building blocks of your memo. They provide the framework of your subject. Once you have finished this portion, much of your work is completed.

Freewriting

A third technique to loosen you up and start you off is freewriting. The key to freewriting is to write ignoring punctuation, spelling, grammar and organization. Let your thoughts flow freely. The basics of freewriting are:

*Write without stopping
*Create without editing
*Format double-spaced
*Allow no criticizing
*Let it sit!

Sometimes it is easier to freewrite once you have brainstormed or mindmapped. You have your ideas, use each topic to produce sentences, then paragraphs, then your memo!

Organizing your ideas

Now that you have finished brainstorming, mindmapping and freewriting, you are ready to organize your ideas.

One way to organize your thoughts is to think of the structure of your memo as an inverted pyramid. Simply stated, this means to put your conclusion first. Next comes the how, how did you arrive at your conclusion and then the why, why you support it. The basics of the inverted pyramid are:

*Put your most important point up front
*Focus your audience's attention on it
*Explain it more extensively
*Support and develop it more strongly

When you write, think about the one sentence you would keep if you could save only one. Put that sentence right up front.
Always put:

*Requests before justifications
*Answers before explanations
*Conclusions before discussions
*Summaries before details
*Generalities before specifics

STEP THREE: FORMAT IT

The following is a format for the "perfect memo", and the reasoning behind it.

THE PERFECT MEMO

(1) MEMO

(2) To: (3) All Employees and Volunteers
(4) From: (5) Joan Rightwood
(6) Date: May 16, 1991
(7) Subject: (8) DEPARTMENTAL SHIFTS

Administrative changes will occur by June 10. These changes will include:

(9) Human Resources will move to our Communications Building.
(10) Purchasing will be a separate department.
Word processing will combine with Publications.

Bring your suggestions to our staff meeting on Monday, June 8, at 3:30 pm

(11) (no signature)
(12) JR:cc
(13) cc: Jacki Carde
John Allen
Eileen Weiler

(1) To distinguish this correspondence from any other, type "Memo" at the top of the page. "Memo" is a more contemporary and relaxed word for the more formal word "Memorandum." "Memo" also reflects the informality of the correspondence.

(2) Use "to" as the first of your identification lines. This line comes first because your audience is the most important factor in your writing.

(3) This line refers to the main people who will receive and take action on your memo. Additional people interested are listed below in (13).

(4) Use "From" as the second of your identification lines to identify yourself as the writer.

(5) Here, make sure you identify yourself by name. A department can not write a memo, but a department head can.

(6) The date is important so the reader understands the urgency of this memo, and when you wrote it. It is also used for filing purposes so include the month, day and the year.

(7) Use the word "Subject," not "Re" or "Reference." "Subject" is more contemporary; besides, we do not use "RE" in speech.

(8) Make your subject as specific, concise, and appealing as you can. After all, you want to attract your reader to your subject. Capitalize each letter to attract attention. These words should be appealing and attention-grabbing. Bland subjects lose readers, lively ones attract them.

(9) The dominant trend in today's paragraph formatting tends toward block style, with the copy typed flush left and ragged right. Readers report that right-justified is hard on the eye. The ragged right creates a softer, more natural look.

(10) Not included in this memo are headers. Headers, equivalent to subheads in a newspaper, divide long memos into shorter topics. They break up lengthy text, show the reader what topic follows, provide easy reference for later use, and give visual variety to the page.

STEP FOUR: WRITE IT

Once you have decided on your content, Westroots Rules of Writing revolutionize the way you express it. These rules apply to memos, letters, proposals, reports and other documents. The four rules are:

Rule 1: Decrease sentence length
  * Keep sentences around twenty words maximum length
  * Vary sentence length
  * List whenever you can

Rule 2: Omit needless words
  * Cut out cliches
  * "Wind-up" words
  * Empty words, phrases
  * Redundancies
  * Expletives
  * Repetition

Rule 3: Avoid stuffy language

*We are in receipt of your recent letter concerning your account.
We received your recent letter about your account.

*We are endeavoring to minimize problems where feasible.
We're reducing problems, where possible.

*It is realized that you will have to effect numerous modifications.
We realize you'll have to make many changes.

Rule 4: Use strong verbs

*Use action verbs, not "to be" verbs
*Use the active, not the passive voice

STEP FIVE: REFINE IT

It is now time to proofread your memo and make any refinements. Proofreading techniques include:

*Let it sit
*Read it aloud
*Exchange it with a colleague
*Read it backwards
*Check reference material
*Make it Perfect!

Your memo is ready to be distributed.

MEMO

TO: All Employees
FROM: Personnel
DATE: March 19, 1991
SUBJECT: VACATION REQUESTS

All employees should submit their 1992 vacation requests to their supervisors no later than April 1. We will attempt to grant every request on a first-come, first-served basis. However, we must maintain adequate staffing at all times. We recommend that you submit your requests early and that you not finalize vacation plans until you have secured management approval of the requested dates.

MEMO

TO: All Employees
FROM: Ross Stone
DATE: June 19, 1991
SUBJECT: MAIN STREET BRANCH

We are sorry to have to announce that our Main Street branch is closing July 6, 1991. We have known for many months that this was inevitable, nevertheless, it was a difficult decision to make. We are happy to report that all Main Street employees have been offered comparable positions at our other sites.

We recognize that closing the Main Street branch will cause some hardships, but we believe that all employees will benefit from our stronger profit position in the long run. We appreciate everyone's cooperation during our consolidation program.

MEMO

TO: All Staff
FROM: Mike Davis
DATE: August 11, 1991
SUBJECT: COMMITTEE ON FLEXIBLE WORK SCHEDULE

In response to the many employee requests for a more flexible work schedule, a committee has been formed to look into this issue.

The committee's primary function will be to study the possibility of a four-day work-week at Harris Manufacturing. It is being headed by Nathaniel Tavit, Vice-President of personnel Development, and includes two representatives from each of our major divisions.

The committee will meet regularly over the next several weeks and will present a report with its recommendations to the Board by April 1.

The results of the committee's report will then be made public.

Memo Writing Practice Activities

Write a memo for the following:

announcing the United Way campaign
requesting information
announcing a meeting
announcing a corporate acquisition
announcing new Federal/State guidelines
announcing an inspection
assigning a task
confirming a conversation
disagreeing for the record
clarifying a disability policy
clarifying an attendance policy
introducing a new employee
announcing an employee's achievement
employee complaint
New Year's message
announcing an employee's retirement
soliciting employee suggestions
responding to a leave of absence request

COMPETENCY U

FSA

1. Write the formula to calculate sales tax.

Total of items purchased X sales tax rate = sales tax

2. Write the formula to calculate total purchase price (purchase price + sales tax)

Total of items purchased X _ 1. sales tax rate

3. Write the formula to calculate change.

Money received - total sale = change

4. What should a cashier do to double check the change being returned?

Count the change aloud

COMPETENCY U

FSA

Convert the following percents into decimals:

1. 26% = .26
2. 10% = .10
3. 85% = .85
4. 100% = 1.00
5. 1% = .01

Convert the following decimals into percents:

1. .35 = 35%
2. 3.2 = 320%
3. .613 = 61.3%
4. 7.0 = 700%
5. 4.5 = 450%

* Remember when converting percents into decimals, move the decimal point two spaces to the left. When you are converting decimals into percents, move the decimal point two spaces to the right.

TUTOR TIPS

COMPETENCY U

FSA

To the Tutor

FSA competencies U and V coincide, so they should be used together. The first major objective of this competency is for the participant to understand the formula involving sales tax:

*total of items purchased x 8% sales tax = sales tax

Make sure that the participant understands that the 8% sales tax, or any sales tax, must be converted into a decimal. There are worksheets that deal with the conversion of decimals to percents and percents to decimals. There are also worksheets that have problems having to do with adding, subtracting, and multiplying of decimals.

Handling Money and Change

With the money that is provided, create different scenarios For example:

I'm a customer at the Union, I have purchased:

one cookie	$.55
hamburger	$1.85
fries	$1.50
sprite	$1.25

Have them add this up, letting them come up with their own numbers, and then give them more than the total so they can practice giving change. When giving change, make sure the participant counts it back to you.

Computer Program

There is a computer program called MATH FOR EVERYDAY LIVING. This program offers a selection of different lessons. These lessons have to do with every day things, for example a paycheck, paying for a meal, a time card. These can be applied to math, reading, and computer skills. The participant has word problems to work out. These lessons definitely make the lesson more interesting, so you might want to take advantage of this program.

COMPETENCY U

FSA

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2. Write the formula to calculate total purchase price (purchase price + sales tax)

3. Write the formula to calculate change.

4. What should a cashier do to double check the change being returned?

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4. 100%
5. 1%

Convert the following decimals into percents:

1. .35
2. 3.2
3. .613
4. 7.0
5. 4.5

* Remember when converting percents into decimals, move the decimal point two spaces to the left. When you are converting decimals into percents, move the decimal point two spaces to the right.

KEY

COMPETENCY V

FSA

1. Describe the FSA procedures to follow if there is a discrepancy in the cash drawer.

If your cash report comes up over/short, count everything again. If it still comes up over/short again then speak with the manager. Shortages will be made up by cashier, in excess of $1.00.

2. Where are the cash register receipts placed before you remove the money?

in a brown envelope

What must be included with the receipts?

Envelope labeled with date, OTT or ice cream shop, shift and your name.

3. What must be filled out after all the money is removed from the cash drawer?

Cash report

4. Any shortage greater than what amount must be compensated? 1.00

5. At what point are you allowed to leave?

After the manager checks your drawer

Key

COMPETENCY V

FSA

Worksheet for employees of "OFF THE TRACKS".

1. If you have a void, what is the proper procedure to take?

Any void must be okayed by the manager.

2. Before opening your register, what are the proper procedures to take?

Count your drawer and enter amount on the cashier sheet.

3. What procedures are taken when you have a shortage?

① A written warning will be issued for the first shortage in excess of $1.00.
② The second shortage will result in removal from register position.

4. What are the steps to counting out your drawers?

① Straighten all bills, face up and all in the same direction.
② Remove Canadian money.
③ Count drawer to $100.
④ Fill out cashier report correctly.
⑤ Place receipts from your shift

in a brown envelope.

5. What is the proper order for counting out the money in your drawer?

Start with pennies and build on with nickels, dimes, quarters, singles, fives, etc. Rolled coins should remain in the drawer and be counted after the quarters and before singles.

Adding Decimals

KEY

To add decimals, first line them up with *point under point*. **Remember:** Any whole number is understood to have a decimal point at its right.

EXAMPLE: Add 2.46 + .005 + 16

Step 1. Line up *point under point*. Notice the decimal point after the whole number 16.

Step 2. Add.

$$\begin{array}{r} 2.46 \\ .005 \\ +16. \\ \hline 18.465 \end{array}$$

Add the following.

1. .8 + .047 + .36 =
2.054

2. 4.9 + 17 + 3.28 =
25.18

3. 123 + 2.6 + 9.04 =
134.64

4. 32.637 + 5 + 1.98 =
39.617

5. 9.043 + .27 + 15 =
24.313

6. 8.04 + 26 + 31.263 =
65.303

7. .849 + 1.6 + 73 =
75.449

8. .0097 + 2.8 + 16 =
18.8097

9. 7.563 + .08 + 124.9 =
132.543

10. 83.007 + .47 + 9.8 =
93.277

Subtracting Decimals KEY

To subtract decimals: put the larger number on top; line up the decimal points, add zeros to the right so that each decimal has the same number of places; and subtract as you would for whole numbers, bringing down the decimal point.

EXAMPLE: 15.2 − .184

Step 1. Put the larger number on top and line up the decimal points.

Step 2. Add zeros to give the top number the same number of places as the bottom number.

$$\begin{array}{r} 15.200 \\ -\quad .184 \\ \hline 15.016 \end{array}$$

Step 3. Subtract and bring down the decimal point.

Subtract the following.

1. 4.2 − 3.76 = .44

2. .804 − .1673 = .6367

3. 3.2 − 2.68 = .52

4. .2 − .078 = .122

5. 60.4 − 6.04 = 54.36

6. 89.3 − .766 = 88.534

7. 12 − .936 = 11.064

8. 1 − .047 = .953

9. 13 − .932 = 12.068

10. 8.4 − .631 = 7.769

11. .07 − .002 = .068

12. 5 − 2.493 = 2.507

13. 96 − 7.485 = 88.515

14. 3.2 − .1986 = 3.0014

15. .47 − .3992 = .0708

Multiplying Decimals KEY

To multiply decimals, multiply the two numbers the same way you would whole numbers. Then count the number of decimal places in both numbers you are multiplying. Decimal places are numbers to the right of the decimal point. Put the total number of places in your answer.

EXAMPLE

4.36	two decimal places
× 2	no decimal places
8.72	two decimal places

Multiply the following.

1.	3.8	.92	6.7	5.3	.84
	× 4	× 9	× 6	× 8	× 7
	15.2	8.28	40.2	42.4	5.88
2.	41	78	59	86	19
	×.03	× .5	×.09	× .4	×.06
	1.23	39	5.31	34.4	1.14
3.	34.7	2.89	.551	60.3	7.18
	× 8	× 7	× 6	× 9	× 4
	277.6	20.23	3.306	542.7	28.72
4.	906	504	783	652	467
	× .07	×.002	× .8	× .06	×.003
	63.42	1.008	626.4	39.12	1.401
5.	2.85	.693	44.7	8.01	9.17
	× 50	× 40	× 30	× 70	× 60
	142.5	27.72	1341	407 560.7	550.2

TUTOR TIPS

COMPETENCY V

FSA

Computer Program

There is a computer program called MATH FOR EVERYDAY LIVING. This program offers a selection of different levels and lessons. For example, Lesson 1 involves paying for a meal and then gives word problems for the participant to work out. These lessons definitely make the lesson more interesting, so take advantage of this program.

Receipt Procedure

You could have the participant orally go over the specified procedures for submitting receipts. The procedures are:

1. Place receipts in brown envelope with identification information.
2. Remove all Canadian bills.
3. Group all bills by denomination.
4. Fill out a cashier report
   *Recount if there is a discrepancy (over/short) between drawer contents and receipts.
   *Recompense any shortage over $1.00.
5. Wait for the manager's approval of cash drawer before leaving.

Counting Out a Drawer

You can create a scenario by laying out bills and change the way a cash register would look like. Have the money total more than $100 so that the participant can count the "drawer" down to the specified amount, which is usually $100. This helps the participant by having more of an "on the job type training", so that they can gain experience in counting out a drawer. Supplemental worksheets are available.

COMPETENCY V

FSA

1. Describe the FSA procedures to follow if there is a discrepancy in the cash drawer.

____

____

____

____

____

2. Where are the cash register receipts placed before you remove the money?

____

____

What must be included with the receipts?

____

____

3. What must be filled out after all the money is removed from the cash drawer?______________________________

____

4. Any shortage greater than what amount must be compensated?____

5. At what point are you allowed to leave?__________________

____

____

COMPETENCY V

FSA

Worksheet for employees of "OFF THE TRACKS".

1. If you have a void, what is the proper procedure to take?

2. Before opening your register, what are the proper procedures to take?

3. What procedures are taken when you have a shortage?

4. What are the steps to counting out your drawers?

5. What is the proper order for counting out the money in your drawer?

Adding Decimals

To add decimals, first line them up with *point under point.* **Remember:** Any whole number is understood to have a decimal point at its right.

EXAMPLE: Add 2.46 + .005 + 16

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Step 2. Add.

$$\begin{array}{r} 2.46 \\ .005 \\ +16. \\ \hline 18.465 \end{array}$$

Add the following.

1. .8 + .047 + .36 =

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Subtracting Decimals

To subtract decimals: put the larger number on top; line up the decimal points, add zeros to the right so that each decimal has the same number of places; and subtract as you would for whole numbers, bringing down the decimal point.

EXAMPLE: 15.2 − .184

Step 1. **Put the larger number on top and line up the decimal points.**

Step 2. **Add zeros to give the top number the same number of places as the bottom number.**

Step 3. **Subtract and bring down the decimal point.**

$$\begin{array}{r} 15.200 \\ -\quad .184 \\ \hline 15.016 \end{array}$$

Subtract the following.

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13. 96 − 7.485 =

14. 3.2 − .1986 =

15. .47 − .3992 =

Multiplying Decimals

To multiply decimals, multiply the two numbers the same way you would whole numbers. Then count the number of decimal places in both numbers you are multiplying. Decimal places are numbers to the right of the decimal point. Put the total number of places in your answer.

EXAMPLE

4.36	two decimal places
× 2	no decimal places
8.72	two decimal places

Multiply the following.

1.	3.8 × 4	.92 × 9	6.7 × 6	5.3 × 8	.84 × 7
2.	41 × .03	78 × .5	59 × .09	86 × .4	19 × .06
3.	34.7 × 8	2.89 × 7	.551 × 6	60.3 × 9	7.18 × 4
4.	906 × .07	504 × .002	783 × .8	652 × .06	467 × .003
5.	2.85 × 50	.693 × 40	44.7 × 30	8.01 × 70	9.17 × 60

CASHIER - ICE CREAM SHOPPE

IN UNIFORM AND READY WORK - PUNCH IN

AREAS OF RESPONSIBILITY:

RDT REGISTER AND ICE CREAM SHOPPE

PRIOR TO OPENING REGISTER - COUNT YOUR DRAWER AND ENTER AMOUNT ON THE CASHIER SHEET

MAKE ANY NECESSARY CHANGE (ie: $20 BILLS TO QUARTERS, ETC.)

PRIOR TO OPENING, TURN RODS IN ALL MACHINES (YOGURT, ICE CREAM, SHAKES) AND FILL WITH FRESH MIX - TURN MACHINE ON!!

STOCK ALL COOLERS AND FREEZERS (ie: SODA, PINTS)

MAKE COOKIES; BAKE PRETZELS

HOURS OF OPERATION DUTIES:

TAKE ORDERS AND SERVE CUSTOMERS POLITELY

MAKE SHAKES, ICE CREAM, YOGURT CONES

ANSWER PHONE FOR PIZZA SHOP WHEN YOU ARE SLOW, OBSERVING SAME STANDARDS AS PHONE PERSON

KEEP MACHINES CLEAN, COUNTERS CLEAN

WIPE TABLES IN DINING AREA

BAKE COOKIES FOR PIZZA SHOP

MANAGER WILL CASH OUT REGISTER

COUNT YOUR MONEY DRAWERS - MONEY AND VOIDS (VOIDS ARE TO BE AUTHORIZED ONLY BY A MANAGER) HAVE TO BE ACCOUNTED FOR. SHORTAGES WILL BE MADE UP BY THE CASHIER IN EXCESS OF $1.00 A WRITTEN WARNING WILL BE ISSUED FOR THE FIRST SHORTAGE IN EXCESS OF $1.00. THE SECOND SHORTAGE WILL RESULT IN REMOVAL FROM THE REGISTER POSITION

CLEAN-UP:

ALL MACHINES TO INCLUDE DRIP TRAYS

ALL RODS IN MACHINES MUST BE TURNED DOWN AND MACHINES TURNED ON STANDBY WITH THE EXCEPTION OF MILK SHAKE MACHINE DO NOT TURN OFF

RE-STOCK ALL COOLERS, FREEZERS, CANDY, GUM, ETC.

WRAP COOKIES AND BAKED GOODS

RE-STOCK NAPKINS, SPOONS, ETC.

REMOVE ALL TRASH AND PLACE IN DUMPSTER

WASH ALL UTENSILS, COOKIE TRAYS AND RETURN TO ICE CREAM SHOPPE

SPECIFIC JOB KNOWLEDGE:

OPERATION OF CASH REGISTER

OPERATION OF RDT - KNOWLEDGE OF RULES AND REGULATIONS FOR USE OF VALIDINE CARD

KNOWLEDGE OF ALL PRICING AND RECIPES (ie: PORTIONS OF CONES; MILK SHAKES)

BASIC HEALTH AND SANITATION AS IT RELATES TO FOOD SERVICE

1) ALL DRAWERS SHOULD BE COUNTED

2) STRAIGHTEN ALL BILLS - FACES UP, FACING THE SAME DIRECTION

3) REMOVE ALL CANADIAN MONEY

4) COUNT DRAWER TO $100.00 CORRECTLY (STARTING WITH PENNIES AND BUILDING ON WITH NICKELS, DIMES, QUARTERS, SINGLES, FIVES, ETC.) ROLLED COINS SHOULD REMAIN IN DRAWER AND ARE TO BE COUNTED AFTER QUARTERS AND BEFORE SINGLES. ANY COINS THAT COULD BE ROLLED - SHOULD BE. (ie: PENNIES .50, NICKELS 2.00, DIMES 5.00, QUARTERS 10.00). IF YOU DO NOT UNDERSTAND - ASK A MANAGER.

5) FILL OUT CASHIER REPORT CORRECTLY. IF YOUR REPORT COMES UP OVER/SHORT, COUNT EVERYTHING AGAIN.

6) IN A BROWN ENVELOPE PLACE RECEIPTS FOR YOUR SHIFT - LABEL ENVELOPE WITH DATE, OTT OR ICE CREAM SHOPPE, SHIFT, AND YOUR NAME.

7) MANAGER WILL CHECK YOUR DRAWER BEFORE YOU LEAVE

CASHIER - PIZZA SHOP

IN UNIFORM AND READY TO WORK - PUNCH IN

AREAS OF RESPONSIBILITY:

RDT REGISTER AND FRONT COUNTERS

PRIOR TO OPENING REGISTER, COUNT YOUR REGISTER DRAWER AND ENTER AMOUNT ON THE CASHIER SHEET

MAKE ANY NECESSARY CHANGE (ie: $20 BILLS TO QUARTERS, ETC.)

FILL SODA COOLER, NACHOS

FILL MUNCHIES (ie: POTATO CHIPS, ETC.)

HAVE A SUPPLY OF ORDER FORMS AND PENCILS READY

FILL NAPKIN HOLDERS, STRAWS AND PLASTIC HOLDERS

CLEAN TABLES AND VIDEO GAMES

KEEP COUNTER WIPED DOWN AND CLEAN

HOURS OF OPERATION DUTIES:

TAKE ORDERS AND RING ON REGISTER

ANY VOIDS MUST BE OKAYED BY MANAGER

REFUNDS FOR VIDEO GAMES MUST BE SIGNED BY A MANAGER

ALWAYS BE POLITE AND COURTEOUS WHEN TAKING A CUSTOMER'S ORDER (ie: MAY I HELP YOU?, GOOD EVENING, MAY I PLEASE TAKE YOUR ORDER?, ETC)

KEEP CORRECT WAITING TIMES ON CHALKBOARD

MAKE SURE ORDERS ARE LEGIBLE AND ALL ITEMS WRITTEN DOWN

PLACE TIME ON ALL ORDERS - READ THE ORDER BACK TO THE CUSTOMER

ONCE THE ORDER IS WRITTEN AND RUN ON THE REGISTER, PLACE THE ORDER ON THE PROPER WHEEL. (PIZZA - SUB STATIONS)

HELP IN OTHER STATIONS (ie: CLEANING COOLER WINDOWS, ETC.) WHEN NOT BUSY CASHING OUT.

MANAGER WILL CASH OUT REGISTER

COUNT YOUR MONEY DRAWER. MONEY AND VOIDS HAVE TO BE ACCOUNTED FOR. SHORTAGES WILL BE MADE UP BY CASHIER, IN EXCESS OF $1.00 . A WRITTEN WARNING WILL BE ISSUED FOR THE FIRST SHORTAGE IN EXCESS OF $1.00. THE SECOND SHORTAGE WILL RESULT IN REMOVAL FROM REGISTER POSITION.

CLEAN-UP:

CLEAN TABLES

RE-STOCK SODA, MUNCHIES, NAPKINS, SPOONS, FORKS, ETC.

CLEAN THE FRONT COUNTERS INCLUDING UNDER THE COUNTER

CLEAN SODA COOLER WINDOWS

AT END OF NIGHT, WRAP COOKIES AND OTHER BAKED GOODS

REMOVE ALL TRASH FROM CASHIER AREA AND PLACE IN DUMPSTER

PERFORM ANY OTHER DUTIES AS ASSIGNED BY MANAGER

SPECIFIC JOB KNOWLEDGE:

OPERATION OF CASH REGISTER

OPERATION OF R.D.T.

KNOWLEDGE OF RULES AND REGULATIONS FOR USE OF VALIDINE CARD.

KNOWLEDGE OF ALL PRICING AND RECIPES (ie: EXTRA TOPPINGS)

BASIC HEALTH AND SANITATION AS RELATES TO FOOD SERVICE

1) ALL DRAWERS SHOULD BE COUNTED

2) STRAIGHTEN ALL BILLS - FACES UP, FACING THE SAME DIRECTION

3) REMOVE ALL CANADIAN MONEY

4) COUNT DRAWER TO $100.00 CORRECTLY (STARTING WITH PENNIES AND BUILDING ON WITH NICKELS, DIMES, QUARTERS, SINGLES, FIVES, ETC.) ROLLED COINS SHOULD REMAIN IN DRAWER AND ARE TO BE COUNTED AFTER QUARTERS AND BEFORE SINGLES. ANY COINS THAT COULD BE ROLLED - SHOULD BE. (ie: PENNIES .50, NICKELS 2.00, DIMES 5.00, QUARTERS 10.00). IF YOU DO NOT UNDERSTAND - ASK A MANAGER.

5) FILL OUT CASHIER REPORT CORRECTLY. IF YOUR REPORT COMES UP OVER/SHORT, COUNT EVERYTHING AGAIN.

6) IN A BROWN ENVELOPE PLACE RECEIPTS FOR YOUR SHIFT - LABEL ENVELOPE WITH DATE, OTT OR ICE CREAM SHOP, SHIFT, AND YOUR NAME.

7) manager will check your drawer before you leave

WENDELLS
100 2 Eggs & Toast
101 Eggs & Hshbwns
102 Omlette
103 Pancakes
104 French Tst
105 Waffles
106 Or Hard Roll
107 Substitution
108 Bcn/Ssg/Ham
109 Bagel
110 Eng Muffin
111 Toast
112 Cream Chse
113 1 Egg & Tst
114 3 Eggs & Tst
115 1 Pancake
116 Hshbrwns
117 HmeFries
118 Seymore
119 Break Spec
120 West Egg Sand
121 Rasin Tst
140 Value Bgr
141 Value Chbgr
142 Veg Bgr
150 1/4 lb Bgr
151 1/4 lb Chsebgr
152 1/2 lb Bgr
153 1/2 Chsebgr
155 Tom Slice
156 Bcn 2 Slce
157 Grilled Chse
158 Philly Stk
159 Grld Chkn Sand
160 Hole & Pole
161 Fried Dough
172 Onion Rings
175 Wend Spec
199 Wend Misc

K F C
1000 Col Sand
1005 Col Sand Dlx
1008 Nuggets
1010 Hot Wings
1020 Skinfree 2pc
1025 All White
1030 Biscuit
1075 KFC Spec
1099 KFC Misc

MANHATTANS
200 Baked Potato
201 Chicken Fgrs
202 Chkn Prmavra
203 Mac & Chse
204 Shrimp
205 Plain Potato
208 StirFry
209 Chkn Sand
210 Fish Sand
212 Fish Fry
213 Rice
214 Reg Fries
215 Lg Fries
216 Criss Cuts
217 Mozz Stcks
220 Chckn Wings
230 Half Doz Wgs
240 Stuffed Shells
275 Manhtn Spec
280 Veg Frd Rice
281 Chkn Frd Rice
282 Veg Lo Mein
283 Chkn Lo Mein
284 Strfy Vg Wte Rce
285 Strfy Vg Frd Rce
286 Chkn Strfry
287 Egg Roll
288 Pasta Djr
289 Pasta Combo
290 Mballs/Ssg
291 Gyros
299 Mnhat Spec

CAPONES
402 Pizza Slce
403 Deep Dsh Mt
406 Deep Dsh Veg
409 Mt Calzone
410 Chse Calzone
415 Whole Pizza
419 Whle Topping
475 Capones Spec
499 Capones Misc

ADDITIONS
50 12oz Mug
51 22oz Mug
75 Cart Sales
76 Catering
154 Grld Chsebgr
555 Natural Snax
9999 Un Sq Misc

PICKLES
300 Soft Club
301 Balogna**
302 Blgna 2x
303 Blgna Sub
305 BLT**
306 BLT 2x
307 BLT Sub
309 Chse**
310 Chse 2x
311 Chse Sub
320 Ham**
321 Ham 2x
322 Ham Sub
324 Turkey**
325 Turkey 2x
326 Turkey Sub
328 Tuna**
329 Tuna 2x
330 Tuna Sub
332 Roastbf**
333 Rstbf 2x
334 Rstbf Sub
336 Salami**
337 Salami 2x
338 Salami Sub
340 Pastrami**
341 Pstrml 2x
342 Pstrml Sub
344 Combo**
345 Combo 2x
346 Combo Sub
375 Pckle Spec
390 Roll Subst
391 Chse Slce
393 Bcn 3 Slce
394 Xtra Crent
395 Soup
399 Pckle Misc

BEVERAGES
560 32oz Soda
561 32oz Sftdrk
562 32oz Juice
563 32oz Milk

SALADS
600 Cheese & Crckrs
601 Chkn Salad Pita
602 Cott Cheese
603 Hd Boiled Eggs
604 Egg Salad
605 Egg Salad Pita
606 Fruit Pce
607 Fruit Cup
610 Mac Salad
611 Melon Boat
613 Ocean Pita
614 Extra Pickle
615 Potato Sld
616 Rotini Sld
617 Cole Slaw
618 Sprout Pita
619 Sunshine Pita
620 Sun Pita 1/2
624 Veg & Dip
625 Yogurt
626 Tom Jce
628 Bleu Chse
629 Pinapple Boat
630 Pudding
633 Salad Bar
634 Tuna Sld
635 Tuna Pita
650 Sm Sampler
658 Sm Julienne
661 Slimfast
675 Sld Special
699 Sld Misc

MEXICAN
700 Tacobig
701 Veg Taco
702 Bf Burrito
703 Burto Combo
704 Taco Salad
705 Chili
706 Ncho Plain
707 Ncho & Chse
710 Garapinas
711 Chkn Burrito
712 Steak Burrito
713 Hotdog
714 Ncho Sce
715 Ncho Grnde
716 Extra Mt/Etc
775 Mex Spec
799 Mex Misc

BAKERY
802 Crm Chse
803 Bear Claw
805 Brownie
806 Carrot Cke
807 Chse Cke
808 Croissant
809 Cinmn Roll
810 Cupcake
811 Danish
812 Eclairs
813 Germ Choc Cke
814 Layer Cke
815 Muffin
816 Pecan Pie
817 Cream Pie
818 Fruit Pie
819 Sticky Buns
820 Pie Alamode
821 Birthday Cke
822 Half Sheet
823 Full Sheet
825 Churros
826 Sweet Rolls
827 Cookie
829 Biscuit
830 Soft Pretzel
831 Donut
875 Bakery Spec
899 Bakery Misc

CRAVINGS
904 Sm Hd Cone
906 Lg Hd Cone
908 Shake
909 Float
910 Icecream**
912 Iceccream Lg
914 Jr Sundae**
916 Sr Sundae
918 Sm Sft Cone
919 Lg Sft Cone
922 Wafle Cone
923 Bannana Treat
926 Sprinkles
927 Toppings
928 Popcorn
929 Chips
950 Soft Serve
975 Crvgs Spec
999 Crvgs Misc

REMEMBER TO BE QUICK!

Jeffrey J. [illegible]

Key

COMPETENCY W

FSA

1. Do you read a newsletter across or down?

Down

2. What is a title? What does a title do?

a title is a heading which describes what the section is about. Skimming newsletters is useful to locate pertinent articles of interest.

3. How do you skim an article? What is the purpose of skimming?

Skimming is reading parts of a passage instead of the whole passage. Skimming can include bold print, main headings, first & last paragraphs.

4. What is a key word? What is the function of a key word?

Key word is the word searched for that might indicate the part of the article that is important.

The following questions refer to the FSA Newsletter.

1. Which employee came to work very early in the morning to work in the bakery?

Jerry Flinn

2. Who won the grand prize trip to the Bahamas?

Eileen

3. How many teams have been put to work looking at service areas which can be improved upon?

9 teams

4. What food service area is being renamed?

Cackles

5. What employees are considered to be working "far away"?

Jerry Flinn, Shirley Lemcke, Jesse Stirk, Sharon Woodley, Chris Tracey, Terry Adams.

The following questions are about "Reforming Welfare In New York State"?

1. Who is this newsletter from?

an assemblyman, Charlie Nesbitt

2. What does the author intend to do about welfare in New York State?

set limits on time, the benefits received, residency requirements, and encourage independence.

3. By how much did the author attempt to cut the 1994 Welfare budget?

$600 million

4. Between 1982-83 and 1993-94, which function found the greatest increase in funding?

public assistance funding

5. Does the author support education attendance requirements for welfare recipients?

yes, education as a condition for public assistance payments.

4
75
35
32

New York State Assembly
Albany, NY 12248

Bulk Rate
US Postage
PAID
Albany, NY
Permit No. 75

Current resident or:
TO FAMILY

Assemblyman
Charlie Nesbitt Reports on…

Reforming Welfare In New York State

Barry Goldwater once said, "A government that is big enough to give you all you want, is also big enough to take it all away!" That's how I look at New York's costly and wasteful social service system.

By the end of the 1993-94 state fiscal year, taxpayers will have paid more than $25 billion to fund public assistance programs in New York — **a 144 percent spending increase in just 10 years.**

Today, nearly 40 percent of the total state budget is dedicated for social services. And if the spending trend of the past few years continues, that percentage will climb to 50 percent by 1995!

Public assistance programs were designed to provide aid, services and programs to those individuals facing economic difficulties in an attempt to allow them to maintain a minimum standard of quality living.

But the liberal policies of the Cuomo Administration have taken that concept to the extreme. **While many other states have recognized the need to reform social services, New York's programs continue to be based on "dependence" rather than stressing "independence."**

> *"Monroe County property taxpayers can no longer afford to pay more and more of their hard-earned dollars for state-mandated social service programs."*
>
> **— Charlie Nesbitt**
> Member of Assembly
> 137th District

Because of this philosophy, it's the taxpayers who are seeing more and more of their hard-earned dollars "taken away" as state government increases spending annually to run extremely expensive public assistance programs.

And with county governments mandated to pay upwards of 50 percent of the costs of programs like Medicaid and Home Relief, Monroe County property taxpayers are seeing more tax dollars dedicated toward social services every year!

One of the most crucial tasks facing state government this decade is to implement reforms and changes that balance the basic needs of social service recipients without bankrupting the already overburdened taxpayers of this state.

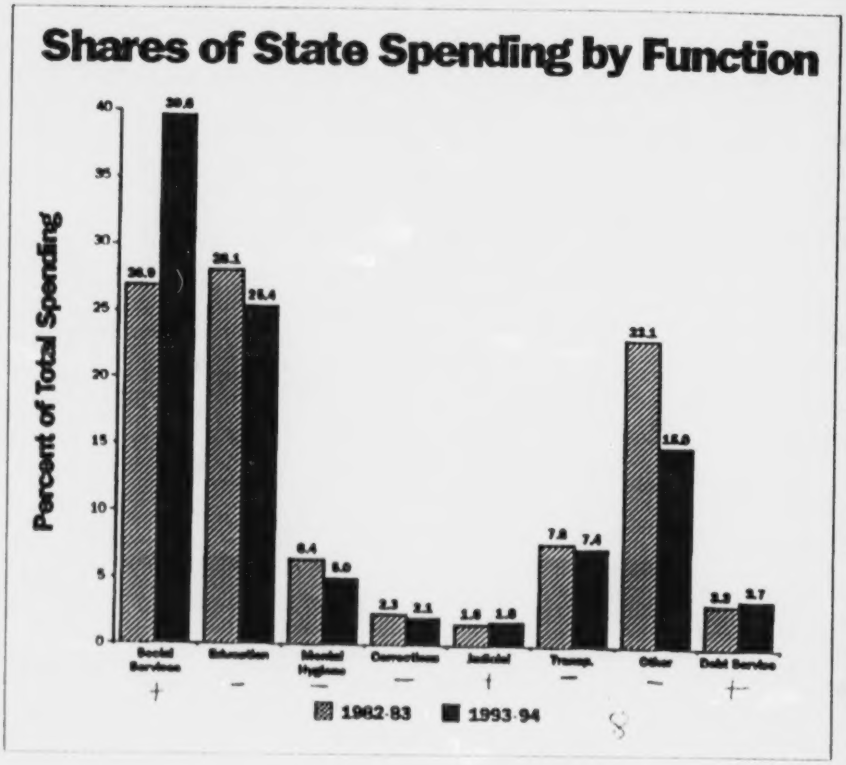
The state also needs to enact mandate relief to give counties:

- **more control over social service programs;**
- **the option to implement local laws to restrict or limit benefits and help encourage welfare recipients to escape the subsidized dependency cycle; and**
- **an opportunity to stabilize or lower property taxes.**

Many upstate lawmakers in the state Senate and Assembly have attempted and supported reasonable cost-cutting reforms and changes in New York's social service programs.

During budget negotiations earlier this year, I supported a social service reform package that would cut some $600 million from the budget.

Unfortunately for the taxpayers, the New York City controlled Assembly and Governor Cuomo refused to accept these reforms. Instead, these same lawmakers supported legislation increasing total spending for social services by another $1.83 billion.


Shares of State Spending by Function

But I am optimistic a compromise can be worked out that will add New York to the growing list of states that have implemented progressive reforms to change social services and save taxpayers money.

My approach to reforming public assistance not only would set limits on how long someone can receive benefits and establish residency requirements, but also recommends numerous ways to discourage dependency and encourage independence.

People are much more helpful to society off welfare than they are on it. However, government must take steps to make it easier for people to leave the welfare rolls.

For example, I support the creation of "Learnfare" — a program that establishes educational attendance requirements as a condition to receiving public assistance payments and would cut benefits to mothers or families whose children are truants.

I also support legislation that does not allow aid increases to mothers or families who have additional children while on welfare.

These kind of measures are already up and running in states like Wisconsin, New Jersey, etc. And indications are that they are working.

With federal government backing, Wisconsin embarked on a major reform plan a few years ago that has resulted in a reduction in the state's welfare caseload and has decreased the amount of benefits paid out.

New Yorkers can no longer afford to pay more tax dollars for increased state spending. We must make changes in the way government operates! Social services is a good place to start.

I support welfare reform! What about you? Please return the form below with your suggestions.

What do you think?

If you could make the decision on what to do about welfare reform, what would you do?

Name

Address 424

Send responses to:
Assemblyman Charlie Nesbitt, 62 North Main Street, Brockport, NY 14420
(716) 637-0090

NEWS & VIEWS

September 1992

Volume 4 Number 1

Let there be Light!

...and so it was—beaming into Union Square! Brightened by paint and new light fixtures, those dark corners in the smoking and vending sections have taken on a new look. Adding to the enhanced appearance are some new green chairs, updated cabinetry and signs. The condiment cabinet was refurbished with a colorful forest green laminate by our own **Mike 'Smitty' Smith, Craig Wilson** and **Bill Lemcke**. You'll also notice their beautiful handiwork inside the 'Cackles' serving area. The 'Cackles' renovations are occuring due to our new contract with Kentucky Fried Chicken. Although KFC will go into the shoppe now called 'Sunflowers', major changes were required in the kitchen.

Because 'Cackles' will no longer be serving poultry items, we've decided to re-name the shoppe. We've searched for something appropriate but have come up blank! We invite you to give us a hand and tell us what would sound nice! The new menu will include Stuffed Shells, Ravioli, Veggie Lasagna and Fettucini with four sauces: Alfredo, Marinara, Meat Sauce and Clam Sauce. In addition, we will also be serving Stir-Fry, Baked Potatoes, Fishwich and Fries from this window. (Now you can understand why we need a new name!) If your shoppe name is selected you'll receive a $50 Gift Certificate! Write down your suggestions and mail to the FSA Marketing Office. Deadline is September 21. ❧

faculty
student
association

Employees in Far Away Places

Jerry Flinn

Ever wonder about the people who work 'way over there' in the Bakery? It is a sure bet that most of us are still tucked in our beds when these people are getting things rolling, literally, in the Bakery. These are the folks that baked over 110,0200 cookies; 40,600 brownies; 5,664 turnovers and loads more just last year. These unsung heros are an integral part of our Dining Services, and we'd like to introduce this talented staff.

The team is headed by Bakery Manager **Jerry Flinn**. Jerry has worked in almost every unit over the past 17 years but he has certainly found his niche in the Bakery. He has become a FSA 'superstar' recently, being recognized in *Restaurants and Institutions* magazine for his clever and time saving baking tips. Subsequently he was invited to Las Vegas, Nevada to be a guest panelist at a National Frozen Foods Association Conference.

Jerry never hesitates to compliment his supportive staff who regularly works under stressful deadlines in order to get their fresh baked products to the units by 6:00 a.m. "They have my utmost respect. It is great to have a crew that enjoys working together, and seeing how they come up with creative ways to do new things."

And the respect is mutual says **Shirley Lemcke**, a retiree who hasn't quite been able to leave the nest. Shirley assists with anything that is needed, but pies are her forté. With a slight smirk on her face Shirley laments that "the best thing about being a retiree and coming back to work is that they let you work any job you want, as long as it all gets done!" In agreement is **Jessie Stirk**, also a retiree who has elected to work part time. Formerly the supervisor at the Cooper Elementary School kitchen, Jessie brings a lot of experience and a great sense of humor. "She's really quick witted and keeps things popping," says Jerry. An avid cake decorator, the others often stop to watch her—it's quite amazing to see how fast she is!

Senior Baker, **Sharon Woodley** is the person in charge of prepping all foods, mixing and baking. She also assigns specific jobs when necessary and is basically Jerry's right hand. "She is exceptional at organizing the Bakery department workload and schedules," adds Jerry.

The Bakery assistant is **Chris Tracey** - better known as 'the muffin lady'. A loyal and dependable employee, she works in every aspect of the Bakery, helping where ever she can.

Also of great assistance is warehouse worker, **Terry Adams**. A jack of all trades (and we do mean all) he has a real knack for organizing and maintaining the warehouse and his truck, allowing for an efficient delivery system. This team has been together for so long they've become sensitive to each others needs.

After visiting the Bakery the one thing that we were quickly able to see are the great relationships that have developed through cooperation and respect for one another. "This really is an exceptional team," says Jerry. We too, are convinced of that! ❧

NEWS & VIEWS

Above & Beyond

In recognition our employees who, went the extra mile—in the name of customer service!

★ **Rob Goodman**, Student Manager at Union Square who went out on a limb (?) to portray BR Guest and cinematographer **Jeff Davidson**, Assistant Manager at Union Square for his fine video! ★ **Ann Bittner**, Personnel and **Catherine Spadinger**, Marketing Coordinator for pulling off our first ever Student Manager Training Workshop! ★ Bakery Manager **Jerry Flinn** who came in to work at 4 a.m. to bake so that his employees didn't have to while Robert Rue was here. ★ **Bonnie Zalar**, Accounting, who, not only did her own job efficiently, but took on the extra responsibility of bank deposits while **Laura Fisher** took some time off this summer. ★ Cook **Tammy Yager** who saved the day by being able to use the CBORD system to retrieve a recipe.

Call us at 395-2530 when you see someone going 'Above and Beyond'

Grand Prize Winner Announced

Eileen Maier is the winner of the grandest prize in the history of FSA— a cruise to the Bahamas! What a sight it was to see the normally reserved Eileen hopping around Brockway Dining Hall at our employee orientation.

The corporation won the prize through Sysco, our food vendor. When we found out we had won the trip it seemed only fair to enter every employee in a lottery for the trip. Congrats Eileen and send us a postcard! We'll definitely be thinking of you!

Organizational Excellence at FSA

In early June the entire management and administrative staff attended a three day workshop on organizational excellence led by Mr. Robert Rue. The importance of customer service is clear because almost every corporation runs the risk of forgetting who drives the organization—the customer.

The training was rigorous, helping us to realize that all of us have customers, but they aren't necessarily the same for every department. In this process, key people met to discuss what we, as a company, are today—our strengths and weaknesses, and how team members see themselves. The idea is to cascade this information throughout the entire corporation reaching every level. We must keep the customers' needs foremost in our minds and always go beyond the level of service that people are used to receiving.

Not knowing what to expect, our staff had mixed feelings—some wondering why me, why now, and aren't we already doing a good job? Initial resistance turned into lively interaction and enthusiasm by the end of the first day. By the end of the third day those same reluctant employees were leading group discussions and volunteering for various teams! It is through this team effort, tapping into the 'profound dεt knowledge' of our employees that problem areas can be identified and solutions discussed. When resolved and finally put into place, its success is virtually guaranteed.

We've put nine teams in place to look at various service areas that we can improve upon. Although this is an aggressive undertaking we are confident that we can accomplish even more. The corporate dynamics of this type of change will take a lot of time and energy but we're betting that you'll see a notable difference!

Sanitation Team
Betty Sheffield, Chair
Larry Marling
Frieda Byers
Steve Burgoon
Barb Loucks
Bonnie Sills
Marie Toote
Chris Sherwood

Computer Users Team
Ralph Eisenmann, Chair
VernVan Skiver
Gary Manuse
Ken Bonczyk
Gayle Hover
Bonnie Zalar
Carol Dowling

Safety Security Team
Carolyn Breeze, Chair
Carol Ralph
Bonnie Docteur
Lorraine Cramer
Pat Swanger
Patty Knapp
Ronnie Koss

Payroll Team
Vern VanSkiver, Chair
Ralph Eisenmann
Terry Probst
Carol Dowling
Gary Manuse
Bev Bernstine
Laurie Smith
Shelly Bizzari
Barb Loucks

Student Relations Team
Catherine Spadinger, Chair
Ann Bittner
Liz Pagel
Rob Goodman
Mark Teft
Carolyn Lions
Rob Marriage
Terry Wilmont
Jill Branson
Jeff Davidson
Mike Connelly
Sheila DeVos
Dorothy Jones
Carol Dowling

Cycle Menu/Recipe Team
Milt Hoy/Jim Ostema, Co-Chairs
Vinnie Lista
Carson Emhof
Dick MacDuff
Steve Burgoon
Jerry Flinn
Marilyn Salvatore
Shelly Bizzari
John Bianco
Kathy Marjchjak
Tammy Yeager
Peggy Carr
Walt Snell
Gale Sackett

Employee Recognition Team
Betty Drennen, Chair
Alice Goosley
Gary Manuse
Adrianne Mundanihol
Mike Smth
Diann Hughes
Eileen Mc Cauley
Sharon Woodley
Amy Zazzari
Carol Dowling

Training Team
Carol Dowling, Chair
Ann Bittner
Catherine Spadinger
Diane Stewart
Diann Hughes
Jeff Davidson
Ken Bonczyk
Rob Goodman
Carolyn Breeze
Vern VanSkiver
Randy Sherwood
Gary Miner
Gayle Hover
Kim Mc Allister
Liz Pagel

Conference Marketing Team
Sammy Connelly, Chair
Betty Drennen
Christa Filipowicz
Kim Mc Allister
Jacquie Miller
Tim Rhodes
Larry Hueser
Mark Gardner
Laura Fisher
Terry Baker
Dick Mondy

TUTOR AID

COMPETENCY W

FSA

FSA Newsletter

This competency involves the participant learning about skimming and scanning. Several other competencies contain skimming and scanning skills as well: D, G, and Y. Please refer to these competencies to further practice skimming and scanning techniques.

The major objective of this competency is for the participant to be able to answer a number of questions based on an FSA Newsletter article. It may be necessary for the tutor to review the format of newsletters and news articles in general, as well as how to read them quickly. The questions to be reviewed are as follows:

1. Do you read a newsletter across or down?
2. What is a title? What is a title's function?
3. How do you skim an article? What is the purpose of skimming?
4. What is a key word? What is the function of a key word?

Reading a newsletter

Newsletters are written to convey information quickly for a specific audience. To keep the reader's attention, newsletters, such as the FSA Newsletter, typically are written in a columnar format; read from left to right within each column. This columnar format keeps the readers' eyes moving quickly and is likely to keep their attention.

Titles and its Function

Newsletters may be divided into different sections which are identified by titles. A title may be considered a major heading which briefly describes what the article or section is about. For example: "Above & Beyond" in the FSA Newsletter contains information about employees who have made significant improvements or who have been promoted.

Titles can be used in skimming newsletters to locate pertinent articles or those of interest. This method saves time and may provide information as well.

Skimming and its function

Skimming articles and newsletters consists of reading parts of a passage rather than the entirety. Depending on the amount of time one has, skimming can consist of reading only bold print, main headings, first and last sentences of each paragraph, or the first and last paragraphs of each section.

In examining the FSA Newsletter we can see what is in bold print, titles, names, and work sections. In the Assemblyman Report, we see that, as in the FSA Newsletter, bold print highlights important information and names.

Most print media contains text or characters, or numbers as dates or figures. These are easy to skim for. Also, in skimming, a key word should be looked for, such as a date, or special name.

Key words and its function

There are two definitions for the term key word. Regarding skimming, a key word is the word searched for which might indicate that part of the article deemed important. Within an article, key words are those in a sentence which, if taken out, change the meaning of the sentence while leaving it grammatically intact. That is, if the key word is taken out of the sentence or is skipped over during initial reading, it will still read correctly but will not have the same meaning. For example, between the sentences:

"Membership in the community health plan is partly filled", and "Membership in the community health plan is filled". There are two different messages. The key word in the first sentence is "partly". The difference is between a health plan being a fraction filled and being completely filled.

The second objective is for the participant to be able to summarize information contained in a newsletter. This would entail reading carefully, determining the essential data to include, preparing, editing, revising a rough draft, and writing the final copy.

In the FSA News & Views Newsletter there are potentially a number of questions that could be asked. It is important for the tutor to read the copy of the FSA Newsletter before having the participant write a summary of it. Also included in the file should be a copy of Assemblyman Nesbitt's Report. This, too, is a valuable tool. In addition, the tutor may want to use a standard newspaper and have the participant draw information from it.

Before the participant writes the summary, the tutor may want to assess how well they read the article initially by asking a number of questions, such as:

1. Which employee came to work very early in the morning to work in the bakery?
   Answer: Jerry Flinn.
2. Who won the grand prize trip to the Bahamas?
   Answer: Eileen Maier.
3. How many teams have been put to work looking at service areas which can be improved upon? What are their names?
   Answer: There are 9 teams; Sanitation, Computer Users; Safety Security; Payroll; Student Relations; Cycle Menu/Recipe; Employee Recognition; Training; and Conference Marketing.
4. What food service area is being renamed?
   Answer: "Cackles".
5. What employees are considered to be working "far away"?
   Answer: Those employees in the Bakery.

The important information in the summary of the FSA News & Views Newsletter, is the event of renovations, including lighting and kitchen fixtures. Also, a prize can be won for the best new name for a part of the kitchen, such as "Cackles". Contained in the article, Employees in Far Away Places, we see that there are several employees in the Bakery who start work early and are responsible for providing baked goods to the entire campus. In addition, they serve as delivery and storage for many of the goods necessary for the continued support of the campus dining service.

Included within the summary, something should be written about those employees who have made improvements, as listed in the section entitled Above & Beyond. Even more important is the workshop on organizational excellence attended by a number of managers and administrators.

COMPETENCY W

FSA

1. Do you read a newsletter across or down?

2. What is a title? What does a title do?

3. How do you skim an article? What is the purpose of skimming?

4. What is a key word? What is the function of a key word?

The following questions refer to the FSA Newsletter.

1. Which employee came to work very early in the morning to work in the bakery?

2. Who won the grand prize trip to the Bahamas?

3. How many teams have been put to work looking at service areas which can be improved upon?

4. What food service area is being renamed?

5. What employees are considered to be working "far away"?

The following questions are about "Reforming Welfare In New York State"?

1. Who is this newsletter from?

2. What does the author intend to do about welfare in New York State?

3. By how much did the author attempt to cut the 1994 Welfare budget?

4. Between 1982-83 and 1993-94, which function found the greatest increase in funding?

5. Does the author support education attendance requirements for welfare recipients?

COMPETENCY X

FSA

1. Write the name or page number of the recipe as required:

page 25 fruits & puddings

page 30 Creole Shrimp

page 46 Olive veg../Stuffed peppers

page 50 Custard/Rice Puddings

Spanish Rice on page 22

Bean Soup on page 27

Dumplings on page 48

Scrambled Eggs on page 23 & 49

2. Pick any 2 recipes from the cookbook. List the ingredients you would need to make the recipes.

Recipe #1:

Recipe #2:

3. Are there any special instructions needed for the recipes in question 2?

Recipe 1:

Recipe 2:

3. What are the standard measurements for the following:

2 pints = 1 quart(s)
1 gallon = 4 quart(s)
1 pound = 16 ounce(s)
1 gallon = 8 pound(s)

4. What are some of the sanitary procedures you must follow to decrease the risk for contamination? list all 4

① wash hands
② wear a clean uniform
③ wear gloves
④ wear a hairnet

5. Use the accompanying sheet to increase and decrease the amount of servings for the recipes you picked.

COMPETENCY X

FSA

1. Write the name or page number of the recipe as required:

page 25_________________________

page 30_________________________

page 46_________________________

page 50_________________________

Spanish Rice on page____________

Bean Soup on page_______________

Dumplings on page_______________

Scrambled Eggs on page__________

2. Pick any 2 recipes from the cookbook. List the ingredients you would need to make the recipes.

Recipe #1:

Recipe #2:

3. Are there any special instructions needed for the recipes in question 2?

Recipe 1:

Recipe 2:

3. What are the standard measurements for the following:

2 pints = ______ quart(s)
1 gallon = ______ quart(s)
1 pound = ______ ounce(s)
1 gallon = ______ pound(s)

4. What are some of the sanitary procedures you must follow to decrease the risk for contamination? list all 4

____
____
____
____

5. Use the accompanying sheet to increase and decrease the amount of servings for the recipes you picked.

Kitchen Measurements

Do you do much cooking? Do other people in your family spend much time cooking? If you are like most other people, you probably use quite a bit of prepared food at home. Frozen dinners, canned stews, and boxed cakes are examples of prepared foods. These have become the basics of modern diets. Opening a can of soup or making a cake from a mix is quicker and easier than cooking from scratch. That is because you do not have to measure many ingredients or follow a complicated recipe.

Prepared foods are efficient, easy, and quick to use. But often they do not taste quite as good as the dishes you make from scratch when you have the time and the interest. Preparing foods from scratch means using fresh foods and **staples**, basics such as sugar and flour. Cooking from scratch also means you must know how to measure ingredients properly. You must have some basic equipment in the kitchen to help you. These needs are the same in a food-service operation. The big difference is that chefs measure in much larger quantities than you do at home.

There are two basic kinds of ingredients to measure in cooking. There are dry ingredients, such as flour and sugar, and there are liquid ingredients, such as milk and molasses. Both dry and liquid ingredients are measured in small amounts—teaspoons, for example—on up to larger amounts such as gallons. Other foods, including meat, vegetables, and beans, are usually measured by the pound. They may also be measured by the cup or by multiples of one cup.

Measuring for cooking involves some basic math skills. Home cooks and professional chefs use the same standards. The difference is that home cooks measure by teaspoons and cups, but chefs use larger measures. The **proportions** of ingredients in a recipe are similar, though. For example, the relationship between the number of cups of flour and sugar in a recipe remains about the same as the recipe size increases. (This is less true for liquids and leavening agents such as baking powder.) The chart below shows some of the larger measurements.

Standard Measurements

1 cup	=	1/2 pint
2 pints	=	1 quart
4 quarts	=	1 gallon
16 ounces	=	1 pound
2 pints	=	2 pounds
2 pounds (liquid)	=	1 quart
8 pounds (liquid)	=	1 gallon

Professional chefs often buy canned vegetables, fruit, and **condiments** such as ketchup and mustard from their suppliers. Chefs use these canned foods along with fresh foods to create many dishes. If you look into a chef's pantry, you will probably see cans that are much bigger than the ones you buy at the grócery store. You might buy an eight-ounce can of tomato sauce, for example. That is the equivalent of, or equal to, one cup. The professional chef may buy a Number 10 can, for example. A Number 10 can contains 106 ounces, or 13 cups.

Some of the terms used to measure large quantities are unfamiliar to most people. Did you know that chefs buy tomatoes, pears, and peaches by the lug, for example? Lugs are flat wooden crates of different sizes. A lug marked 5/5 contains five rows of five tomatoes, or 25 tomatoes. A lug marked 6/7 holds six rows of seven, or a total of 42 pieces of fruit or vegetable. Onions and potatoes are packed in 50- or 100-pound **sacks**. Other vegetables are packed in cardboard crates and cartons.

If you decide to go into food service, you will see chefs buying food in large quantities. You will use measuring containers that are much bigger than what you use at home. Yet, the measurements are based on the same standards, all starting with teaspoons and cups. Learning how to buy and cook for large numbers just means you have to take care to multiply those basic proportions.

Store It Right!

You already know that it is important to keep everything in the kitchen clean. It is also important to be organized as you cook. You need to be organized about **storing** food correctly, too.

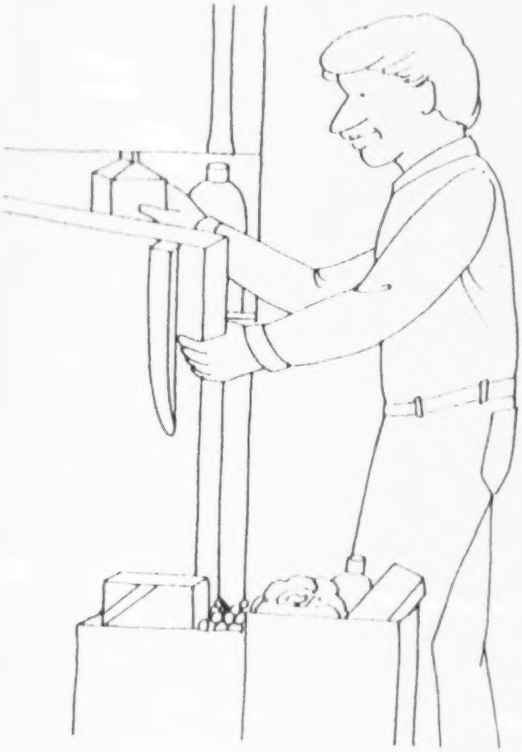
Food can **spoil**. Food that is spoiled is not good to eat. Food that is spoiled may look or smell different. It usually does not taste good. More important, it is not safe to eat. Spoiled food can make you very sick.

If something looks or smells spoiled, do not eat it. Some people say, "When in doubt, throw it out." This means if something does not seem okay to eat, throw it away. It is better to be safe than sorry with spoiled food.

How can you keep food from spoiling? The best way is to keep foods cold. Meats, dairy products, and vegetables spoil very quickly. Put them in the refrigerator as soon as you buy them. Don't add new milk to old milk. It can all go bad. Put meat in the freezer if you do not plan to use it right away. Uncooked meat should not be left in the refrigerator more than two or three days. It should be put in the freezer.

Cooked food will not last forever. It should be **refrigerated** as soon as possible. Never leave food out **overnight**. Food left out on the stove can spoil in just a few hours. Store the food in clean **containers**. And cover it well before putting it in the refrigerator. Plan to use up **leftovers** within a few days. Clear out the refrigerator regularly.

Store food properly to keep it from spoiling. Know what you have and by when it has to be used. And remember, if any food looks or smells funny, don't eat it.



SPANISH RICE

The Pilaf or Spanish method is a variation of steamed and can add much to the appeal of a meal.

NOTE: Whole or cracked wheat Bulgar can be well prepared by the Pilaf Rice Method

Method

1. Preheat the kettle
2. Add 8 oz. or 1 cup of oil, butter, or margerine
3. Sauté aromatic vegetables; such as onions, celery, etc.; according to recipe or taste. Add uncooked rice and sauté until transparent
4. Add stock or tomato juice in the same proportions as water
5. Proceed as for Steamed Rice

CEREAL

e	Weight	or Measure	Salt	Water	Cooking Time
eal, Regular	6 lbs	1 ¾ gals	3 oz	5 gal	30-45 minutes
heat Cereals	6 lbs	1 ½ gal	3 oz	5 gal	30-45 minutes
eal	6 lbs.	1 ½ gal	3 oz	6 gal	30-45 minutes
ominy Grits	6 lbs.		3 oz	6 gal	30-45 minutes

Method

1. Measure water into the kettle. Add salt. Bring water to a full rolling boil. Add the cereal slowly, stirring constantly. This prevents lumping. Close the lid and cook the cereal at simmer until it is of the right consistency.

QUICK COOKING CEREALS

ype	Weight	or Measure	Salt	Water	Cooking Time
Quick	6 lbs		3 oz	4 ½ gal	20 minutes
heat Cereal	6 lbs		3 oz	4 ½ gal	20 minutes
Wheat Cereal	6 lbs		3 oz	4 ½ gal	20 minutes

Method

1. Measure water into the kettle. Add salt. Bring water to a full rolling boil. Add the cereal slowly, stirring constantly. This prevents lumping. Close the lid and cook the cereal at simmer until it is of the right consistency.

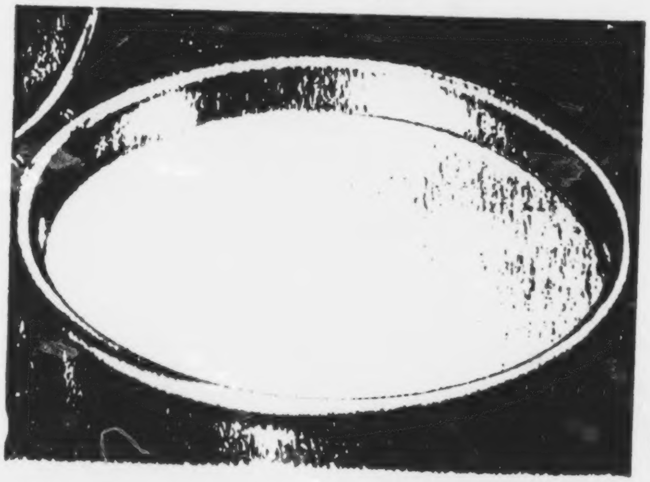
s to Remember in Cooking Cereal Products

he kettle should be no more than 2/3 full or it will boil er. Know the cooking capacity of the kettle and cook dingly. Water comes to a boil quickly in a fully jacketed kettle, it reheats and boils quickly again after the real product is added. This keeps the product moving in the water and prevents its sticking together. The omes from all sides as well as the bottom. This keeps water in motion and makes the fully jacketed kettle ideal oking cereal products.

N CEREALS

Cereals cooked in steam jacketed kettles have the tunity to develop their full flavor by slow cooking at mperature without the danger of scorching or ning.

e correct porportion of water to cereal is important. sults in a cereal which is neither too thick nor too . The boiling water must be stirred constantly while the cereal is being added slowly. After all the cereal is added, stir only once or twice so that it cooks evenly. Over stirring causes oatmeal to be sticky and gluey.



STEAM KETTLE COOKING – EGGS

COOKING EGGS

Eggs are delicate. They require careful handling and storage before cooking to preserve their quality. The proper cooking of eggs requires care and close attention. High temperature in storage causes eggs to lose their quality rapidly. Excessively high cooking temperatures will toughen eggs. Overly long contact with heat also toughens eggs and can cause a color change.

Vulcan fully steam jacketed kettles operate at the low temperatures and have the accurate control of temperature necessary for proper egg cooking.

Vulcan kettles are ideal for the preparation of scrambled eggs, hard cooked eggs and for soft cooked eggs. They are also excellent for preparing hard cooked eggs in a sauce; such as creamed or curried eggs. Custards and sauces using eggs or egg yolks as thickening, binding or stabilizing agents can be easily and tastefully made in Vulcan kettles.

Scrambled Eggs

Scrambled eggs that must be served and held over a period of time are prepared best by the kettle method. Kettle scrambled eggs, properly done, have a creamy consistency and are easily digested.

Kettle scrambled eggs require constant or very frequent stirring and careful constant attention to prevent over-cooking.

SCRAMBLED EGGS

YIELD: 100 Portions EACH PORTION: ½ Cup

Ingredients	Weight	or Measure
Whole Eggs	20 lbs (200 eggs)	2 ½ gal.
Milk, Liquid		½ gal
Butter, Margerine, or oil		2 cups
Hot pepper sauce (Tabasco)	(optional)	1 oz

Method

1. Beat eggs slightly in mixer with whip. Add balance of ingredients, mix only to combine. DO NOT OVER MIX.
2. Pour mixture into kettle. Turn on kettle, heat. Stir the eggs constantly with wire whip or a paddle. Cook until the consistency of the eggs is soft set but creamy, about 40 minutes.

NOTE: Salt is omitted as it has a tendency to accelerate discoloration of eggs. A light cream sauce added to the scrambled eggs, just before they are done, helps to retain the natural yellow color and a creamy consistency.

Eggs in the Shell - Hard and Soft Cooked

Eggs in the shell should never be boiled, despite their common names of "hard boiled" and "soft boiled" eggs.

Hard Cooked Eggs

Eggs to be hard cooked should be placed in the kettle and covered with cold water. Bring the water only to the boiling point. Immediately turn off the heat. Let the eggs stand covered for 20 to 30 minutes. Test for doneness. Drain water from kettle. Run cold water into the kettle over the eggs. Let eggs stand 5 to 10 minutes.

Thorough cooling reverses certain physical and chemical processes and helps prevent discoloration. Cooling also makes shelling easier.

Soft Cooked Eggs.

Soft cooked eggs, even when partially cooked, become hard cooked in about 10 minutes. Soft cooked eggs should be prepared in small batches for immediate service.

Cold eggs placed in hot water may crack. It is best to remove eggs for soft cooking from refrigeration 6 to 8 hours in advance of serving time so that they may come up to room temperature. Some eggs may still crack. If the water is made acid with vinegar or cream of tartar, it will cause the egg white at a crack to solidify rapidly. Cracked eggs can then be cooked hard for other uses.

For ease of handling, it best to place the eggs to be soft cooked in a basket that can be set on the kettle bottom or suspended from a support.

Procedure for Soft Cooking Eggs

1. Bring slightly acid water in kettle to a boil
2. Reduce thermostat setting or turn off the main steam valve and adjust simmer valve; so that the water is below boiling, 190° to 200°F.
3. Place basket of eggs in water.
4. Let eggs stand in simmering water (190° to 200°F.) for 3 to 6 minutes. Test for doneness.
5. Remove eggs when white is set. Rinse in cold water. Serve immediately.

RUITS, PIE FILLINGS AND PUDDINGS

Fresh and dried, or dehydrated, fruits are easy to cook in fully steam jacketed kettles. Combinations of fresh, dried r fresh dried fruits for compotes (fruits cooked in syrup) lso prepare well in a kettle.

Fully steam jacketed kettles are particularly good for reparing precooked fruit pie fillings. Corn starch is the nost widely used thickening for fruit filling. The normal ratio is 1 lb. of corn starch per gallon of liquid. Starch begins to hicken at 145°F. but does not complete thickening until 00°F. Since acid fruit juice can break down starch, cook the starch liquid mixture as rapidly as possible.

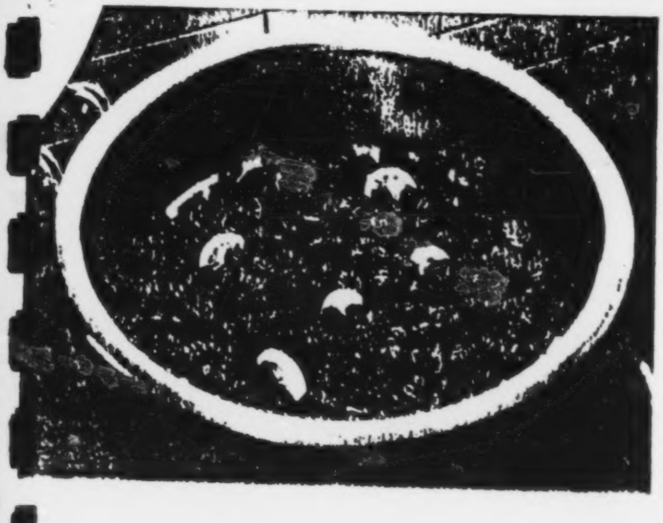
Puddings and cream pie fillings are usually based on ilk or acid fruit juices and thickened with starch, eggs, or tarch and eggs.

Fully steam jacketed kettles supply the heat and mperature control necessary for proper cooking.

Like acid fruit juices, which require quick cooking, milk should not be heated and held any longer than necessary.

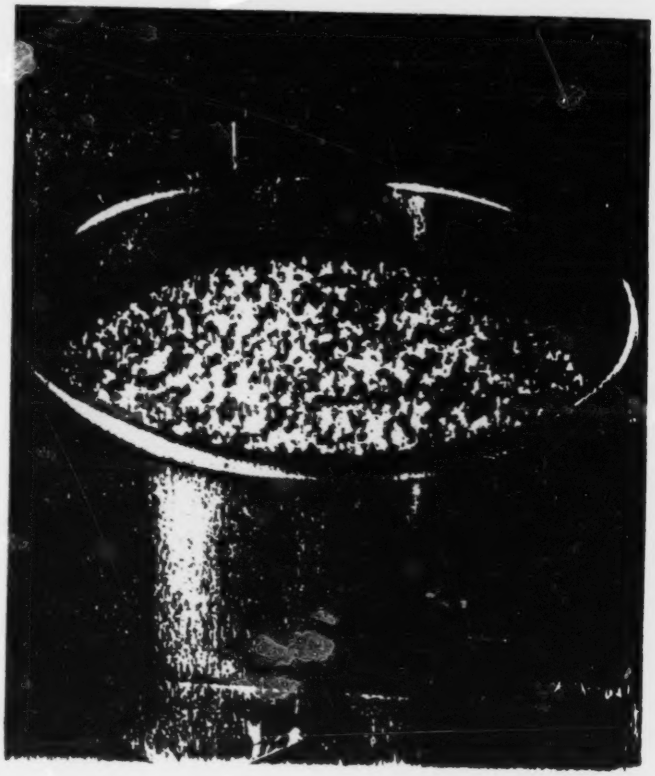
Once the eggs are added to a mixture it is essential that e temperature be kept below boiling, or the mixture will curdle.

Nearly all volume recipes and most pudding and rd mix instructions are built around the use of a steam jacketed kettle.



STEWED PRUNES

Twelve pounds of prunes are cooked in one quart of water, with one lemon sliced thin. No sugar is added. Prunes enlarge in steam vapor created by the water in the kettle. They are soft and tender yet hold their shape. There is no water to drain away. The cooked prunes will also hold their shape during serving.



COTTAGE CHEESE AND FRUIT COCKTAIL SALAD

25 gallons (about 5 cases of number 10 cans) of canned fruit cocktail and 250 pounds cottage cheese are combined in a kettle. This amount will serve 850 persons a half cup of salad per serving using a number ten dipper.

VEGETABLE SOUP

YIELD 100 Portions (6 ½ Gallons) EACH PORTION 1 Cup

Ingredients	Weight	Measure	Method
Stock, beef		5 gal	1 Heat stock in steam kettle
Carrots, fresh, diced	2 lb	1 ½ qt	2 Add vegetables to hot stock; simmer until vegetables are almost tender
Onions, dry, chopped	2 lb	1 ½ qt	
Celery, fresh, chopped	2 lb	1 ½ qt	
Peppers, sweet, fresh, chopped	8 oz	1 ½ cups	3 Add remaining ingredients and simmer about 25-30 minutes
Potatoes, white fresh, chopped	3 lb	2 qt	
Cabbage, fresh, chopped	2 lb	3 ½ qt	
(Or Substitute Whole Kernel Corn, and		(1 ½ qt.)	
Cooked Peas For Cabbage)		(1 ½ qt.)	
Tomatoes, canned	12 lb 12 oz	1 ½ gal (2 No. 10 cn)	
Salt	5 oz	½ cup	
Pepper, black		1 tbsp	

BEAN SOUP

IELD 100 Portions (6 ½ Gallons) EACH PORTION 1 Cup

Ingredients	Weight	Measure	Method
Beans, white, dry	6 lb	3 ½ qt	1 Pick over beans; wash thoroughly in cold water
Water, cold		6 ½ gal	2 Add beans to cold water in steam kettle, bring to boil, boil 2 minutes. Turn off heat. Cover, let stand 1 hour.
Cooked ham, diced	28 oz	1 ½ qt	3 Add ham, tomatoes, carrots, onions, and pepper. Simmer 1 ½ hours or until beans are cooked
Tomatoes, canned	6 lb 6 oz	1 No. 10 cn	
Carrots, fresh, shredded	1 lb	1 qt	
Onions, dry, chopped	2 lb	1 ½ qt	
Pepper, black		2 tsp	
Flour, wheat, general purpose, sifted	12 oz	3 cups	4 Blend flour and water to a smooth paste. Stir into soup. Cook 5 to 10 minutes
Water, cold		1 qt	

CREOLE SHRIMP

IELD 100 Portions EACH PORTION: 1 Cup

Ingredients	**Weight**	**or Measure**
Shrimp, frozen, raw, peeled, deveined	20 lb	
Water, boiling		3 gal
Salt	5 oz	½ cup
Onions, dry chopped	3 lb 4 oz	2 ½ qt
Celery, fresh, chopped	5 lb 8 oz	4 ⅓ qt
Peppers, sweet, fresh, sliced	2 lb	1 ½ qt
Mushrooms, canned	1 lb 8 oz	3 cups
Garlic, dehydrated	1 oz	⅓ cup
Butter or margarine, melted	2 lb	1 qt
Water		2 ½ gal
Tomato paste, canned	7 lb 12 oz	3 1/3 qt (4 No. 2½ cans)
Baking soda		1 tsp
Salt	5 oz	½ cup
Pepper, black	1 oz	4 tbsp
sauce		1 tbsp
nstarch	11 oz	2 ¼ cups
Water, cold		3 cups

Method

1. Place shrimp in salted water in steam kettle; cover, return to boiling point. Simmer 5 minutes; drain. Set aside for use in Step 5.
2. In steam kettle, saute onions, celery, peppers, mushrooms, and garlic in butter or margarine about 10 minutes.
3. Add water, tomato paste, soda, salt, pepper, and hot sauce. Simmer about 40 to 50 minutes. Stir occasionally.
4. Blend cornstarch in water; add to kettle and heat about 10 minutes until thickened.
5. Add shrimp; simmer until shrimp are heated through. Stir occasionally.

BRAISED BEEF STEAKS

100 Portions EACH PORTION: 6 oz

Ingredients	**Weight**	**or Measure**
Steaks (Cut in 100 - six ounce portions)	42 lbs	
Flour	2 lbs	
Salt	6 oz	
Pepper	½ oz	
Shortening or oil	2 lbs	
Water		1 inch

Method

1. Sift together flour, salt and pepper. Roll the steaks in the flour. Heat oil in steam kettle. Cook steaks in hot oil until browned on both sides. Arrange steaks around bottom and sides of kettle. Add a small amount of water to a depth of one inch. Close the cover and cook steaks slowly until tender, about 1 hour.

STEAMER RECIPES*

In addition to cooking individual vegetables and meats in a compartment steamer, there are many recipes that apply to steamer cooking. Here are a few:

OLIVE VEGETABLES

YIELD: 100 Portions — EACH PORTION: 4 Ounces

Ingredients	Weight or Measure	
Mixed vegetables, frozen	16 lb	
Orange juice		1 qt
Orange peel, grated		3 tbsp
Salt		2 tbsp
Wedges of ripe olives, without liquid	3 ½ lb	
Margarine or butter	2 lb	
Onions, chopped	1 ½ lb	

Method

1. Combine vegetables, orange juice, orange peel and salt. Divide into two 2 ½" deep 12" x 20" pans. Steam 6 to 8 minutes. Stir in olives, margarine and onions. Steam 2 to 4 minutes.

STUFFED PEPPERS

YIELD: 100 Portions — EACH PORTION: ½ Pepper

Ingredients	Weight or Measure	
Peppers		50, cut in half, remove seeds, etc.
Rice	4 lb.	
Water		4 qt
Cooking Oil		4 tbsp
Ground beef	8 lb.	
Pork	2 lb	
Onions, chopped		4 cups
Celery, chopped		2 cups
Salt		2 tbsp
Tomato juice		Enough to moisten ingredients

Method

1. Blanch shells 5 minutes in 12" x 20" pans, 2 ½ deep.

2. Combine rice, water, cooking oil. Then steam 25 minutes in 12" x 20" pans.
3. Combine all ingredients with rice – fill blanched shells. Steam 20 to 25 minutes.

---

h Pre Vent feature, cooking time can reduce up to 30%.

POTTED SWISS STEAK

YIELD: 100 Portions EACH PORTION: 4 Ounces

Ingredients	Weight	Measure	Method
Flour	10 oz		1 Cut meat into 4 oz. portions. Mix flour, salt, pepper, paprika; pound into steak. Cook meat in salt pork until brown. Put steaks in shallow 12" x 20" 2 ½" deep steam cooker pans and pour tomatoes and onions over them, cover loosely. Steam for 2 hours. Meat should be turned twice during the cooking period so that the meat can absorb the juices.
Salt	1 oz		
Pepper		2 tsp	
Paprika		½ cup	
Round steak trimmed	25 lb		
Salt, pork, diced	1 lb		
Tomatoes		1 gal	
Onions, sliced	2 lb		

CORN BREAD

YIELD: 100 Portions EACH PORTION: 4 Ounces

Ingredients	Weight	Measure	Method
Flour, sifted	4 lb		1 Mix all ingredients together in mixing bowl.
Sugar, granulated	2 lb		
Milk, dry		3 ½ cups	
Salt		5 tsp	
Baking powder	7 oz		
Corn meal	4 lb		
Eggs, dry	6 oz	1 ½ cups	
Butter or margarine, melted	1 ¼ lb		2 Add melted butter or margarine and water.
Water		1 gal	3 Beat until thoroughly mixed. Put in two pans 12" x 20", 2 ½" deep. 4 Steam 20 minutes.
Cinnamon		1 tbsp	5 Sprinkle cinnamon over the top when cornbread is taken out of steamer.

DUMPLINGS

YIELD: 100 Portions EACH PORTION: 2 Dumplings

Ingredients	Weight	Measure	Method
Flour, wheat, general purpose sifted	6 lb	1 ½ gal	1 Mix and sift together flour, salt, baking powder, and milk in mixer bowl.
Salt	2 ½ oz	3 ¾ tbsp	
Baking powder	3 ½ oz	½ cup	
Milk, nonfat, dry	8 oz.	1 ½ cups	
Eggs, whole, beaten	12 oz.	1 ½ cups (8 eggs)	2 Add eggs, oil and water to flour mixture, mix well.
Salad oil		¾ cup	3 Oil 12" x 20" perforated pans. With a #30 scoop, drop into pans. Steam 11-13 minutes.
Water		2 ¼ qt	

CHEESE FONDUE

YIELD 50 Portions EACH PORTION 4 Ounces

Ingredients	Weight	Measure
Milk		2 ½ qt
Eggs, beaten		18
Butter or margarine		1 cup
Salt		1 tbsp
Pepper		1 tsp
Grated cheese	4 lb	
Soft bread cubes	1 ½ lb	

Method

1. Place in steamer in 12" x 20" pans, 2 ½" deep, heat 15 minutes
2. Combine eggs, butter or margarine, salt, pepper, cheese. Mix well. Add to hot milk
3. Add bread to mixture. Pour into two 12" x 20" pans, 2 ½" deep. Cover and heat in steamer 20 min.

COCOA PUDDING

YIELD 100 Portions EACH PORTION 4 Ounces

Ingredients	Weight	Measure
Flour, sifted		3 qt
Baking powder		9 tbsp
Salt		2 tbsp
Sugar, granulated		1 qt 1 cup
Cocoa		1 ½ cups
Dry milk		2 cups
Butter or margarine		1 ½ cups, melted
Vanilla		½ cup
Hot mashed potatoes or chopped nuts		4 cups
Water		1 ½ qt
Brown sugar		2 qt
Cocoa		3 cups
Boiling water		4 cups

Method

1. Mix dry ingredients together
2. Add to dry mixture. Oil four 12" x 20", 2 ½" deep pans. Pour mixture into pans
3. Mix. Sprinkle over top
4. Pour evenly, slowly over the top. Steam 30 minutes without cover

SCRAMBLED EGGS

YIELD 96 Portions EACH PORTION ½ Cup

Ingredients	Weight	Measure
Margarine or butter	4 lbs	
Eggs	16 lbs	
Milk		2 qts
Salt		½ cup
Pepper		1/4 tsp

Method

1. Melt margarine or butter in kitchenware pan(s)
2. Beat eggs slightly, add margarine or butter
3. Add milk, salt and pepper. Beat slightly
4. Pour into two 12" x 20" pans, 4" deep
5. Place pans in steamer, cook six to nine minutes

BEST COPY AVAILABLE

CUSTARD

YIELD: 40 Portions — EACH PORTION: ½ Cup

Ingredients	Weight	or Measure	Method
Milk		4 ½ qt	1. Heat milk in steam kettle. Steam for 5 minutes.
Eggs, whole, slightly beaten		2 ½ pts (25 eggs)	2. Combine eggs, sugar, salt, and vanilla; beat thoroughly.
Sugar, granulated	18 oz		3. Gradually add into milk, blend thoroughly.
Salt		1 tbsp	
Vanilla		3 tbsp	4. Pour mixture into one 12" x 20" solid pan, 2 ½" deep, not oiled.
Nutmeg or cinnamon		1 tbsp	5. Sprinkle top of mixture lightly with nutmeg or cinnamon. 6. Steam about 10 minutes or until custard is firm. Cover and refrigeral until ready to use.

RICE PUDDING

YIELD: 100 Portions — EACH PORTION: 2/3 Cup

Ingredients	Weight	or Measure	Method
Rice	3 lb 8 oz	1 ¾ qt	1. Combine rice, water and salt in steam kettle. Stir occasionally. Simmer 15 to 20 minutes or until water is absorbed. Set aside for use in Step 3.
Water, cold		1 ½ gal	
Salt	1 ½ oz	2 ½ tbsp	
Milk, nonfat, dry	1 lb 4 oz	4 ½ cups	2. Reconstitute milk; add eggs, butter or margarine, sugar and vanilla; blend thoroughly.
Water, warm		5 ½ qt	
Eggs, whole, slightly beaten	2 lb 8 oz	1 ½ qt (24 eggs)	
Butter or margarine, melted	1 lb 8 oz	3 cups	
Sugar, granulated	2 lb	4 ½ cups	
Vanilla		3 tbsp	
Raisins, washed, drained	2 lb 8 oz	7 ½ cups	3. Add raisins and rice, blend thoroughly. 4. Pour about 1 gal. of mixture into each of four oiled 12" x 20", 2 ½" solid pans. 5. Steam 20 minutes.
Cinnamon or nutmeg		1 tbsp	6. Sprinkle with cinnamon or nutmeg. Seve 24 sections from each pan.

Increasing and decreasing a recipe

DOUBLE

TRIPLE

ONE HALF

ONE THIRD

Key

COMPETENCY Z

FSA

Across

3. Government official consul
4. To show display
5. General measurement of ice cream scoops
6. Flavor of ice cream chocolate
7. Space to place goods storage
9. Radio telephone radiophone
10. Buyer of goods customer
13. Essential necessary
15. Help yourself self-serve
16. Custard like food yogurt
17. Round cylinder which holds water pitcher
19. Flat tool used to mix spatula
20. Object used to remove grease from a pan scraper
22. To counsel advise
23. Stirring milk or cream churning
24. Sauce made by melting butter, brown sugar, etc. butterscotch
26. Wanted desired
27. Waste, trash garbage
28. Distinct different

Down

1. Small bits of food chunks

2. Measure of heaviness of an object weight

5. Tupperware is made of this material plastic

8. To set in order arrange

11. Steps to follow procedures

12. To wait standby

14. Cartons, cans, jars containers

15. Ice cream with hot fudge topping sundae

18. Opposite of hard serve soft-serve

21. Blended or mixed into foam whipped

24. Topping for ice cream sprinkles

25. Object used to distribute liquids dispensor

26. Pouring liquids dispensing

27. Igniting device activator

Word Bank

Pitcher
Containers
Necessary
Procedures
Scoops
Yogurt
Radiophone

Customer
Spatula
Self-serve
Sprinkles
Different
Consul
Weight

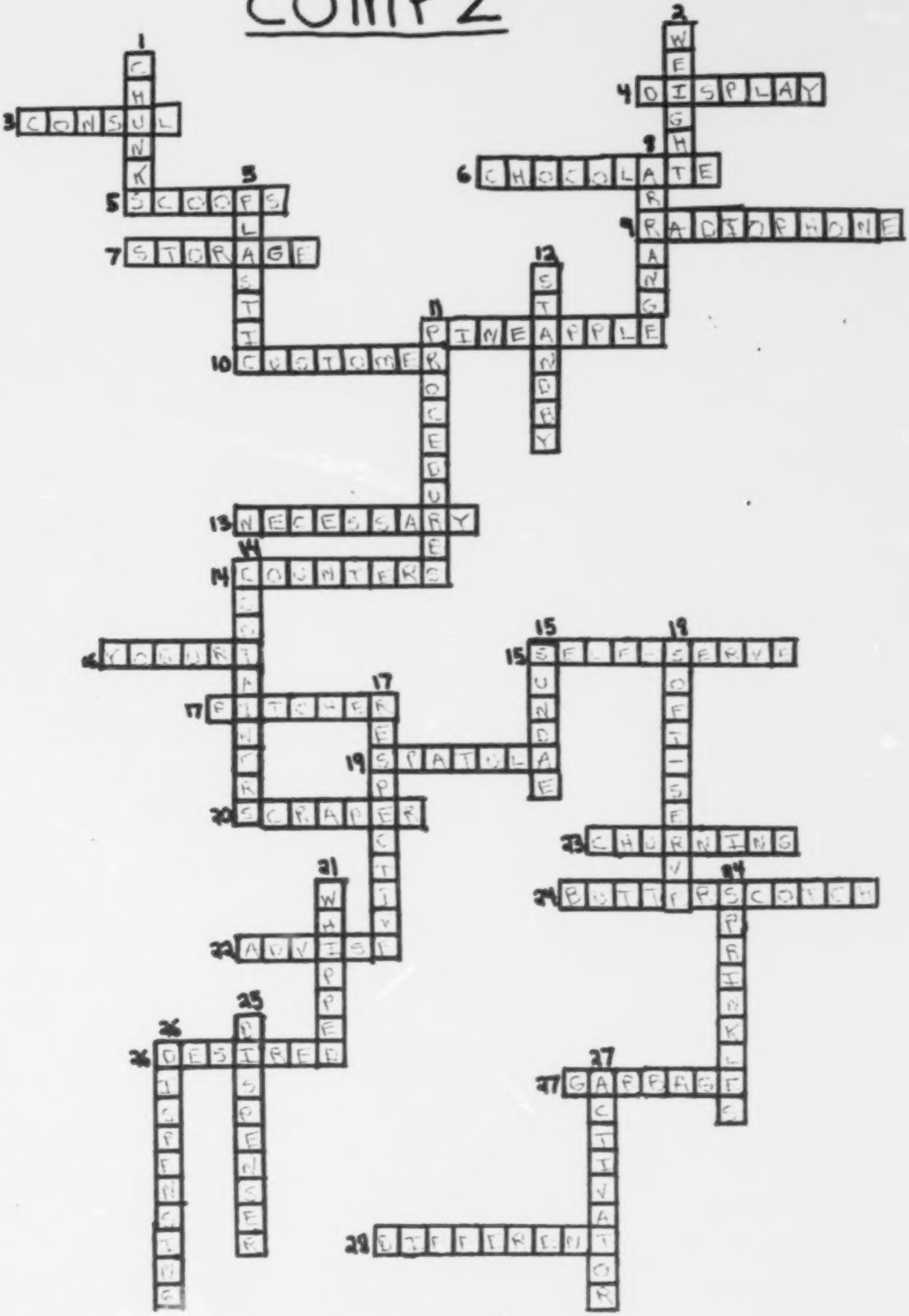
Scraper
Butterscotch
Counters
Activator
Sundae
Advise
Desired

Dispensing
Garbage
Soft-serve
Chocolate
Whipped
Arrange
Storage

Chunks
Churning
Dispenser
Display
Plastic
Standby

Key

COMPZ


1 CHUNK
2 WEIGHT
3 CONSUL
4 DISPLAY
5 SCOOPS
5 SLASTIC
6 CHOCOLATE
7 STORAGE
8 ARRANGE
9 RADIOPHONE
10 CUSTOMER
11 PROCEDURE
PINEAPPLE
12 STANDBY
13 NECESSARY
14 COUNTERS
14 CONTAINERS
16 YOGURT
17 PITCHER
17 RESPECTIVE
15 SELF-SERVE
15 SUNDAE
18 SOFT-SERVE
19 SPATULA
20 SCRAPER
21 WHIPPED
22 ADVISE
23 CHURNING
24 BUTTERSCOTCH
24 SPRINKLES
25 DISPENSER
26 DESIRED
26 DISPENSIBLE
27 GARBAGE
27 ACTIVATOR
28 DIFFERENT

BAKERY & CRAVINGS

OPENING PROCEDURES:

1. Turn on donut machine. With timer push "auto". Then turn [illegible] to preheating [illegible]

2. Turn on hot fudge. Either the switch on back right side on [illegible]

3. [illegible]

   Set up all muffins and cookies [illegible] display cases; put on top of the counter [illegible] cakes and pies, [illegible]

   [illegible]

4. [illegible]

RUNNING PROCEDURES:

1. [illegible]

2. [illegible] help out in [illegible] manager [illegible]

3. Make sure [illegible]

4. [illegible] inside of [illegible] supplies [illegible] kept in food storage [illegible] right bottom of the [illegible]

5. [illegible]

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HOW TO MAKE [illegible]

A. [illegible]

3. In the silver shaker cup, put 3 large scoops of [illegible] yogurt, [illegible] 2 squirts of [illegible] syrup if wanted, and 1 full [illegible] shake will [illegible]. If there are no [illegible] put a pitcher of whole milk, and on the top [illegible].

4. Shake [illegible] place cup up under [illegible] will move slowly, use a long spoon to break up large clumps. Be careful not to get spoon caught [illegible]. When you can't feel any clumps on bottom and there are bubbles on the top, shake should be done.

5. Pour into [illegible] cup. If there are still clumps [illegible] put back into shaker and keep churning.

6. **Banana shake,** [illegible] banana into shaker and [illegible].

7. **Panda shake,** vanilla ice cream shake with [illegible] whipped cream on top with cookie [illegible].

B. [illegible]

[illegible] Lunch Group

1. [illegible]

a. [illegible]

b. [illegible]

[illegible]

2. SUNDAE [illegible]

1. [illegible]

2. [illegible] fudge, butterscotch, pineapple, or chocolate.

3. Whipped cream [illegible] on top, then [illegible].

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[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

CLOSING PROCEDURES:

1. [illegible]

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[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

12. [illegible]

[illegible]

[illegible]

[illegible] pump until it [illegible]

[illegible] to "standby" and [illegible] should be [illegible]

[illegible]

[illegible]

[illegible]

[illegible]

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Key

COMPETENCY AA

FSA

Read through the Dining Room Procedures hand-out. Then fill in the blanks using the words from the list on the previous page.

1. **Opening Procedure:** Take salad dressings and ketchup that are in the metal dispensers out of the milk cooler.

2. **Regular Procedures-Tables:** Clean with a handwipe and spray bottle -(spray bottle is to contain one teaspoon of q-qquat and filled with water or to be dispensed from wall pumps in janitor's closet.)

3. **Regular Procedures-Condiment Bar:** Keep free and clean of spills, trays, straw wrappers and anything that does not belong on bar.

4. **Regular Procedures-Floor:** Keep any paper or other garbage off rug and floor. Pick up napkins and such by hand. Use dust pan and broom to keep non-carpeted area clean.

5. **Regular Procedures-Garbage:** Check all garbage for plastic trays before removing to dumpster. Wipe down outside of containers

especially the swinging "Thank you" door. Put garbage in the big gray bin that is located by the dry food stockroom. When this is full you need to roll the bin out by the dumpster.

6. **Regular Procedure-Stock:** Begin to stock the condiment cabinets with: ketchup, mustard, relish, and sugar packets.

7. **Closing Procedures:** Clean the inside of the salad and ketchup pumps. Be sure you put the ball bearings in properly and that the cotter pins are separated.

Key

COMPETENCY AA

FSA

Using the word list below, unscramble the following words.

Word List

Ketchup
Janitor
Dispensers
Stockroom
Garbage
Relish
Napkins
Q-qquat
Plastic
Swinging
Wrappers
Cotter pins
Mustard
Condiment
Tablespoon
Dumpster
Solution
Non-carpeted

1.	CHTEUPK	Ketchup
2.	REENPSISD	dispenser
3.	TCNOMNDIE	Condiment
4.	POOLEBTANS	tablespoon
5.	QUQTAQ	Q-Qquat
6.	NATOIJR	Janitor
7.	TULOSOIN	Solution
8.	RSPAWPER	wrappers
9.	BAGRAGE	garbage
10.	PKANNIS	napkins
11.	ONN-ARCTPEED	non-carpeted
12.	CTSAPLI	plastic
13.	WNGISNGI	Swinging
14.	CKORSMOOT	Stockroom
15.	REPMUDST	dumpster
16.	DAUSTMR	mustard
17.	HLISER	relish
18.	TTEROC NSIP	cotter pins

TUTOR TIP

COMPETENCY AA

FSA

For this competency, the tutor should refer to the information packet on Dining Room opening and closing procedures. There are vocabulary worksheets for exercise 1.2.

Exercise 2 is a good opportunity to check on client's ability to read and write units of measure.

Exercise 4 needs to be done orally. It is also a good opportunity to check the participant's ability to read analog as well as digital watch faces.

See also Competency CC-FSA.

COMPETENCY AA

FSA

Read through the Dining Room Procedures hand-out. Then fill in the blanks using the words from the list on the previous page.

1. **Opening Procedure:** Take salad dressings and ______________ that are in the metal ______________ out of the milk cooler.

2. **Regular Procedures-Tables:** Clean with a handwipe and spray bottle -(spray bottle is to contain one ____________________ of ____________________ and filled with water or to be dispensed from wall pumps in ____________________ closet.)

3. **Regular Procedures-Condiment Bar:** Keep free and clean of spills, trays, straw ____________________ and anything that does not belong on bar.

4. **Regular Procedures-Floor:** Keep any paper or other ____________________ off rug and floor. Pick up napkins and such by hand. Use dust pan and broom to keep ________________________ area clean.

5. **Regular Procedures-Garbage:** Check all garbage for ______________________ trays before removing to dumpster. Wipe down outside of containers

especially the ____________________ "Thank you" door. Put garbage in the big gray bin that is located by the dry food ____________________. When this is full you need to roll the bin out by the ________________.

6. **Regular Procedure-Stock:** Begin to stock the condiment cabinets with: ketchup, ________________, ___________________, and sugar packets.

7. **Closing Procedures:** Clean the inside of the salad and ketchup pumps. Be sure you put the ball bearings in properly and that the ________________ are separated.

COMPETENCY AA

FSA

Using the word list below, unscramble the following words.

Word List

Ketchup
Janitor
Dispensers
Stockroom
Garbage
Relish
Napkins
Q-qquat
Plastic
Swinging
Wrappers
Cotter pins
Mustard
Condiment
Tablespoon
Dumpster
Solution
Non-carpeted

1. CHTEUPK ____________________
2. REENPSISD ____________________
3. TCNOMNDIE ____________________
4. POOLEBTANS ____________________
5. QUQTAQ ____________________
6. NATOIJR ____________________
7. TULOSOIN ____________________
8. RSPAWPER ____________________
9. BAGRAGE ____________________
10. PKANNIS ____________________
11. ONN-ARCTPEED ____________________
12. CTSAPLI ____________________
13. WNGISNGI ____________________
14. CKORSMOOT ____________________
15. REPMUDST ____________________
16. DAUSTMR ____________________
17. HLISER ____________________
18. TTEROC NSIP ____________________

DINING ROOM PROCEDURE

OPENING PROCEDURES

1. TAKE SALAD DRESSINGS AND KETCHUP THAT ARE IN THE METAL DISPENSERS OUT OF THE MILK COOLER AND PUT THEM ON THE CONDIMENT BAR.

PERIODIC PROCEDURES

1. TABLES: KEEP ALL TABLES CLEAN.

   A) CLEAN WITH HAND TOWEL AND SPRAY BOTTLE. SPRAY BOTTLE IS TO CONTAIN 1 TABLESPOON OF [illegible] AND FILLED WITH WATER OR BE DISPENSED FROM WALL PUMPS IN JANITOR'S CLOSET OR IN PREP AREA BY [illegible] COOLER. SOLUTION SHOULD BE SPRAYED ONTO CLOTH.

2. CONDIMENT BAR:

   A) KEEP NEAT AND CLEAN OF SPILLS, TRAYS, STRAW WRAPPERS AND ANYTHING THAT DOES NOT BELONG ON BAR.

3. FLOOR: MUST KEEP CLEAN AND NEAT.

   A) PICK ANY PAPER OR OTHER GARBAGE OFF RUG AND FLOOR.

      1. PICK UP NAPKINS AND SUCH BY HAND.
      2. USE DUST PAN AND BROOM TO KEEP NON-CARPETED AREA CLEAN.

   B) MOP UP ALL SPILLS IMMEDIATELY.

      1. MOP AND PAIL CAN BE FOUND IN JANITOR'S CLOSET IN FRONT HALL.
      2. WRING MOP OUT AND CLEAN BUCKET WHEN FINISHED.

4. GARBAGE CAN CONTAINERS ARE TO BE CLEAN AND NEAT. KEEP NEW BAGS IN CANS.

BEST COPY AVAILABLE

A) CHANGE BAG WHEN GARBAGE IS 3/4 OR MORE FULL.

B) CHECK ALL GARBAGE FOR PLASTIC TRAYS BEFORE REMOVING TO DUMPSTER.

C) WIPE DOWN OUT SIDE OF CONTAINERS ESPECIALLY SWINGING THANK YOU DOOR.

D) PUT THE GARBAGE IN THE BIG GRAY BIN THAT IS LOCATED BY THE DRY FOOD STOCKROOM. WHEN THIS IS FULL YOU NEED TO ROLL THE BIN OUT BY THE DUMPSTER AND DISPOSE OF THE GARBAGE. IF YOU NEED HELP WITH THE GARBAGE, ASK A THE BEVERAGE BAR PERSON OR A MANAGER WHO WILL TRY TO FIND SOMEONE TO HELP YOU.

5. ALL TRAYS SHOULD BE BROUGHT TO DISH ROOM EVERY 10 MINUTES.

6. WHEN ALL THE ABOVE IS ACCOMPLISHED, BEGIN TO STOCK THE CONDIMENT CABINETS. THESE PRODUCTS ARE IN THE PAPER STORE ROOM. IF YOU ARE UNSURE WHERE OTHER ITEMS ARE ASK A MANAGER.

A) SMALL, MEDIUM AND LARGE COLD CUPS.

B) SMALL, MEDIUM AND LARGE COFFEE CUPS.

C) NAPKINS, LIDS, STRAWS, SPOONS, KNIVES, FORKS.

D) KETCHUP, MUSTARD, RELISH AND SUGAR PACKETS.

7. IF YOU GET AHEAD AND ARE DONE WITH THE ABOVE, GO TO A MANAGER AND ASK IF YOU CAN HELP OUT IN OTHER AREAS.

CLOSING PROCEDURES:

1. MAKE SURE YOU GET CAUGHT UP WITH THE REGULAR PROCEDURES BY 11:00PM SUNDAY THURSDAY. FRIDAY AND SATURDAY BY 2:00PM.

2. BRING THE SALAD DRESSINGS AND KETCHUP THAT ARE IN METAL DISPENSER TO THE SALAD AREA.

A) CLEAN THE INSIDE OF THE SALAD AND KETCHUP PUMPS.

1. BE SURE YOU PUT THE BALL BEARINGS IN PROPERLY, AND THAT THE COLLER PINS ARE SEPARATED. ALSO MAKE SURE THAT ALL THE

PARTS ARE ON TIGHT.

B) CHANGE OVER THE WHITE CONTAINERS AND FILL THE APPROPRIATE SALAD DRESSINGS.

C) WASH OTHER WHITE CONTAINERS IN HOT SOAPY WATER.

D) PLACE THE WHITE CONTAINERS BACK IN METAL TUB AND PUT THEM IN THE MILK COOLER.

E) TAKE THE FREEZER PACKS AND PUT THEM IN THE FREEZER.

3. BRING EMPTY ASH TRAYS TO DISH ROOM EVERY NIGHT.

4. AT 11:30PM MAKE SURE YOU CHANGE ALL REFUSE CONTAINERS WITH A NEW BAG.

5. MAKE SURE TABLES, CONDIMENT BAR AND TRASH CONTAINERS ARE CLEAN.

6. WHEN YOU HAVE ACCOMPLISHED THIS, ASK A MANAGER TO CHECK THE DINING ROOM. WHEN THE MANAGER HAS CHECKED IT, GO HELP IN ANOTHER SHOP.

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Key

COMPETENCY BB

FSA

1. Matching- Choose a word that best fits with the description from the word list.

refried	Food that is cooked and then mashed and cooked again with seasonings.
sections	One of several components.
shredded	To tear off irregular strips.
tortillas	A thin disk of bread made from cornmeal.
temperature	The degree of hotness or coldness.
underneath	In a place below.
rotates	To turn on an axis.
dividers	An object that creates sections.
sanitizers	An agent that disinfects or cleans.
chicken	Common domestic fowl.
nacho	A triangular piece of tortilla with cheese.
lettuce	Green leaf-like food used to make salad.
plastic	A synthetic material used to make many things from tupperware to credit cards.
remove	To move from a place occupied.
utensils	An instrument used to prepare or eat food.
restock	To order new merchandise.
stainless	Resistant to corrosion.
products	A good created by human or mechanical effort or by a natural process.
reheat	To apply heat a second time.
machine	A device with fixed or moving parts that modifies mechanical energy

garbanzo	A seed of the Asian plant chick pea.
Station	A place or position where a person or thing stands.
garbage	Waste
dispenser	A container that pours out a substance in useful amounts.
scrubbers	A person who cleans floors.
restock	To replenish.
refrigeration	Process of cooling a food item to a low temperature.
heating	To make warm or hot.
servings	Individual portion of food.
jalepeno	A tropical pepper.
Covered	Placing something on top to prevent food spoiling.
disposal	The process of getting rid of something.
bucket	A pail.
beverage	A drink.
loose	Not fastened or contained.
cheese	A dairy food made from milk.

Word List

Refried
Chicken
Product
Shred
Rotates
Underneath
Nacho
Garbage
Plastic
Section
Temperature
Utensil
Machine
Stainless
Garbanzo
Restock
Servings
Bucket
Reheat
Sanitizer
Station
Dispenser
Lettuce
Jalepeno
Divider
Cheese
Remove
Heating
Refill
Loose
Disposal
Scrubbers
Beverage
Refrigeration
Covered
Tortilla

2. Define the term interval (with respect to numbers) and give the interval from the steamer dial in figure 1.1.

time between two events or a value between a series of numbers. The interval from the steamer dial in fig. 1.1 is 60°.

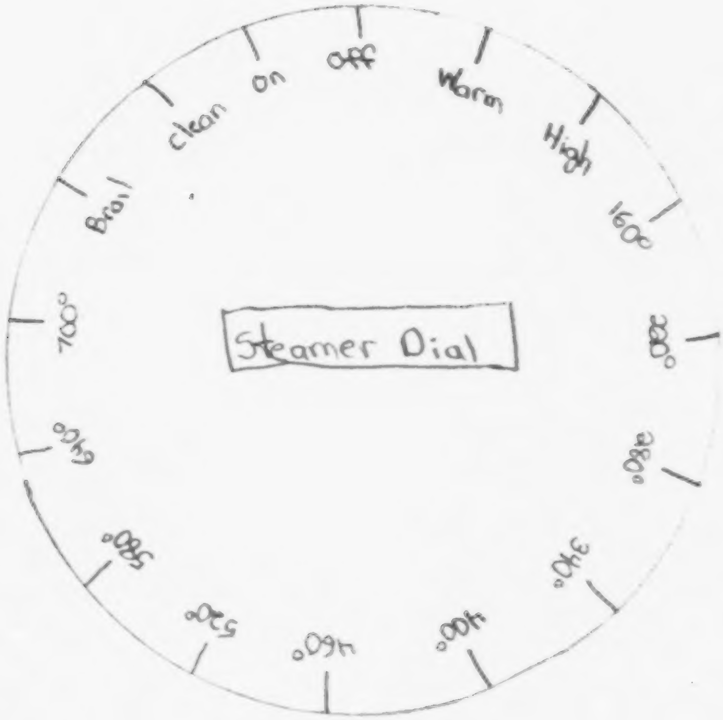
3. If it is 3:35 p.m., in 90 minutes it will be what time?

5:05 p.m.

4. What is done with overcooked food?

It is disposed of at the end of the night.

Figure 1.1


Off
Warm
High
160°
220°
280°
340°
400°
460°
520°
580°
640°
700°
Broil
Clean
On
Steamer Dial

COMPETENCY BB

FSA

1. Matching- Choose a word that best fits with the description from the word list.

____________________ Food that is cooked and then mashed and cooked again with seasonings.

____________________ One of several components.

____________________ To tear off irregular strips.

____________________ A thin disk of bread made from cornmeal.

____________________ The degree of hotness or coldness.

____________________ In a place below.

____________________ To turn on an axis.

____________________ An object that creates sections.

____________________ An agent that disinfects or cleans.

____________________ Common domestic fowl.

____________________ A triangular piece of tortilla with cheese.

____________________ Green leaf-like food used to make salad.

____________________ A synthetic material used to make many things from tupperware to credit cards.

____________________ To move from a place occupied.

____________________ An instrument used to prepare or eat food.

____________________ To order new merchandise.

____________________ Resistant to corrosion.

____________________ A good created by human or mechanical effort or by a natural process.

____________________ To apply heat a second time.

____________________ A device with fixed or moving parts that modifies mechanical energy

____________________ A seed of the Asian plant chick pea.

____________________ A place or position where a person or thing stands.

____________________ Waste

____________________ A container that pours out a substance in useful amounts.

____________________ A person who cleans floors.

____________________ To replenish.

____________________ Process of cooling a food item to a low temperature.

____________________ To make warm or hot.

____________________ Individual portion of food.

____________________ A tropical pepper.

____________________ Placing something on top to prevent food spoiling.

____________________ The process of getting rid of something.

____________________ A pail.

____________________ A drink.

____________________ Not fastened or contained.

____________________ A dairy food made from milk.

Word List

Refried
Chicken
Product
Shred
Rotates
Underneath
Nacho
Garbage
Plastic

Section
Temperature
Utensil
Machine
Stainless
Garbanzo
Restock
Servings
Bucket

Reheat
Sanitizer
Station
Dispenser
Lettuce
Jalepeno
Divider
Cheese
Remove

Heating
Refill
Loose
Disposal
Scrubbers
Beverage
Refrigeration
Covered
Tortilla

2. Define the term interval (with respect to numbers) and give the interval from the steamer dial in figure 1.1.

____

____

____

3. If it is 3:35 p.m., in 90 minutes it will be what time?

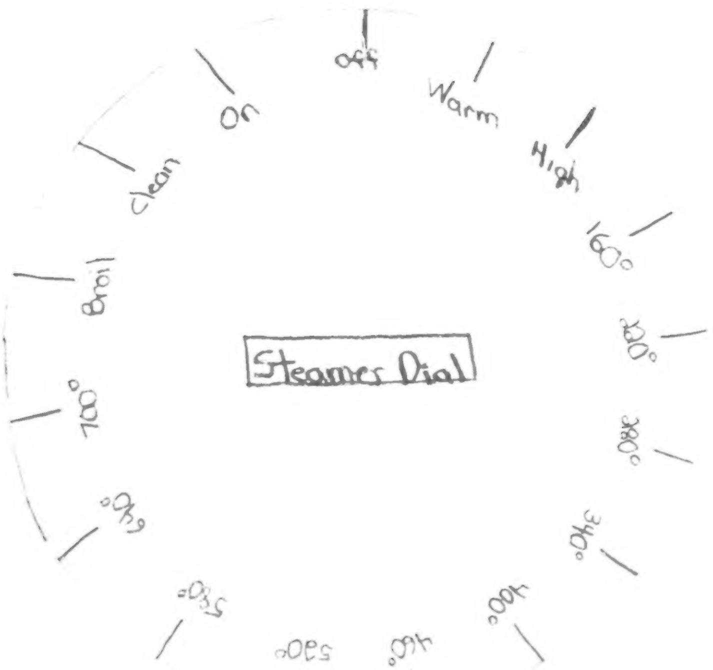
____

4. What is done with overcooked food?

____

____

Figure 1.1


Steamer Dial
Off
Warm
High
160°
220°
280°
340°
400°
460°
520°
580°
640°
700°
Broil
Clean
On

MEXICAN CONNECTION

OPENING OF STATION

* GET ALL THE HOT ITEMS: HOT/MILD SAUCE, REFRIED BEANS, CHILI, TACO MEAT AND CHICKEN. PLACE THE PANS IN THE STEAMER AT 160 DEGREES TO REHEAT THEM. IF YOU DO NOT KNOW HOW TO USE THE STEAMER ASK A MANAGER TO HELP YOU OUT. YOU SHOULD REHEAT THEM FOR 1 AND A HALF HOURS.

* PUT WATER IN THE THREE HEATING SECTIONS AND THEN TURN THEM ON NUMBER 7. WHEN THE ITEMS ARE HEATED UP PLACE THEM IN THE HEATING SECTIONS.
    1. IN THE HEATING SECTION NEXT TO THE COLD SECTION PLACE THE TACO MEAT FIRST, THEN THE MILD SAUCE AND THEN THE HOT SAUCE.
    2. IN THE TWO HEATING SECTIONS NEXT TO THE NACHO CHEESE: PUT THE BEANS AND THE CHILI IN THE LEFT ONE AND IN THE RIGHT ONE PUT THE CHICKEN.

* TURN ON THE HOT DOG MACHINE AND PLACE 4 HOT DOGS ON THEM.

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[illegible]

NOTE: THIS STATION CLOSES AT 7:30PM ON FRIDAY AND SATURDAY.

9:30PM: * CHANGE AND FILL ALL PANS.

* RESTOCK PRODUCT IN COOLER UNDERNEATH.
  * SHREDDED LETTUCE, SHREDDED CHEESE, GARBANZO BEANS, OLIVES, ONIONS, JALEPENO PEPPERS, TOMATOS, TORTILLAS.

11:30PM: HOT ITEMS:

* ALL PANS ARE REMOVED FROM TACO UNIT; COVERED WITH PLASTIC WRAP; LABEL THE HOT AND MILD SAUCE SO THEY ARE NOT MIXED UP.

* THESE ITEMS GO IN THE COOLER BEHIND THE TACO STATION, THAT HAS A SIGN FOR THE ITEMS.

* NACHO CHEESE IS COVERED WITH WRAP AND PLACED IN THE COOLER.

* REMOVE HOT DOGS FROM THE HOT DOG MACHINE. WRAP THEM AND PUT THEM IN THE COOK'S COOLER. IF THE HOT DOGS ARE OVER COOKED, PUT THEM IN THE GARBAGE DISPOSAL.

* SHUT OFF THE TEMPERATURE DIALS FOR HOT ITEMS.

11:30PM: COLD ITEMS:

* FILL ALL COLD ITEMS. DO NOT REFILL LETTUCE(it becomes brown when left overnight.

* WRAP PANS WITH SARAN WRAP AND PUT THE DATE ON THEM. THEN PUT THEM INTO THE COOLER UNDERNEATH.

11:30PM: CLEANING THE AREA

* RINSE OFF ALL UTENSILS AND TAKE THEM TO DISHROOM. THIS INCLUDES THE NACHO CHEESE DISPENSER.

* USE A BUCKET WITH SOAPY WATER AND HANDY WIPE.

* HOT DOG MACHINE: 1. TURN OFF THE TWO TEMPERATURE DIALS AND TURN OFF THE SWITCH THAT ROTATES THE HOT DOGS.

2. WIPE OFF WITH HANDY WIPES. DO NOT USE GREEN SCRUBBERS BECAUSE THEY WILL RUIN THE MACHINE.

* USING A BUCKET. SCOOP OUT ALL WATER FROM ALL THREE HEATING AREAS. CAN USE 22OZ CUPS FROM BEVERAGE BAR.
    1. DRY INSIDE WITH HANDY WIPE.

* COLD SECTION: REMOVE THE 3 DIVIDERS AND DOORS AND WIPE THEM OFF. CLEAN OUT LOOSE FOOD IN THE BOTTOM OF REFRIGERATION SECTION. THEN REPLACE DIVIDERS AND DOORS.

* OUTSIDE OF ALL STAINLESS STEEL SHOULD BE WIPED CLEAN WITH SANITIZER.

* WRAP ,SOFT AND HARD TACO SHELLS WITH SARAN WRAP. PLACE THE SOFT SHELLS IN THE COOLER UNDERNEATH AND LEAVE THE HARD SHELLS ON THE SHELF.

* CHANGE THE GARBAGE.

* ASK A STUDENT MANAGER TO CHECK YOU OUT.

* DOUBLE CHECK THAT THE HOT BOX IS OFF AND EMPTY OF ALL PRODUCTS!!!

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COMPETENCY CC

FSA

1. Define interval. What is the interval on the grill dial in figure 1.2?

The interval on the grill dial in figure 1.2 is equal to 50°

2. Use the word list for the definitions listed below.

Visor
Condiment
Pertaining
Sediments
Spatula
Sampling

condiment	A sauce or spice used to season food.
sediment	Materials that sink or settle to the bottom of a liquid.
pertaining	To relate to; a reference.
visor	Front piece attached to the front of a cap.
sampling	Tasting a small portion of food.
spatula	A utensil with a flat surface used to mix or spread food.

3. If the time is 9:25 a.m., in 90 minutes it will be?

10:55

4. Who should be consulted if you want to take a break, you are uncertain about the food quality, or if you need to know a particular procedure?

dining hall manager

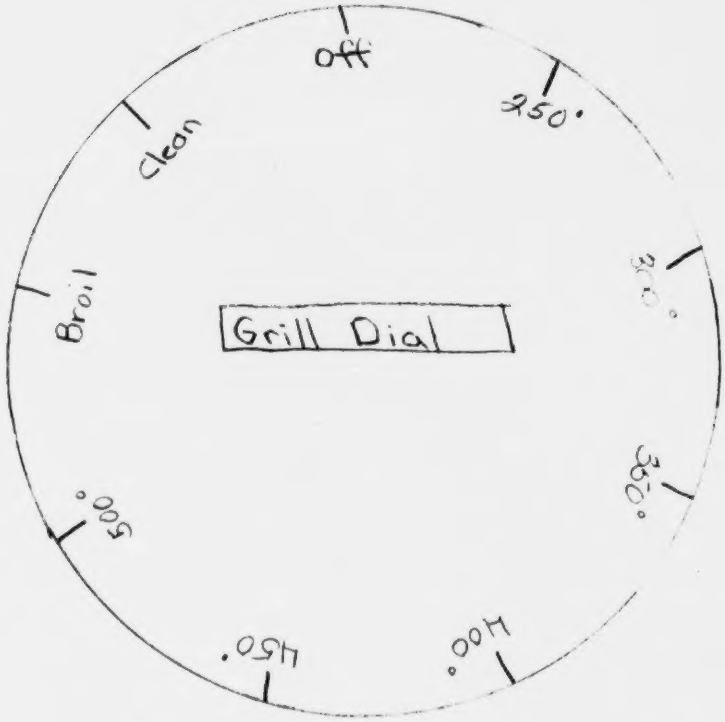
5. At what point are you permitted to leave work?

after the manager inspects the condition of your working area.

6. List four aspects of keeping a high standard of cleanliness.

1. clean uniform
2. good hygiene
3. washes hands
4. clean work area

Figure 1.2



TUTOR TIP

COMPETENCY CC

FSA

This competency can only be evaluated properly by the participant's supervisor. However, the tutor can go a long way toward checking that the participant is prepared for procedures.

There are worksheets for vocabulary and a simulation of the grill knob. There is an information packet for breakfast, lunch, and closing procedures.

This competency is also a good opportunity (if the tutor and/or client were so inclined) to work on Skimming and Scanning and to check readings of analog as well as digital clock faces.

Orally question the client about adding clock times together.

JPP

COMPETENCY CC

FSA

1. Define interval. What is the interval on the grill dial in figure 1.2?

2. Use the word list for the definitions listed below.

Visor
Condiment
Pertaining
Sediments
Spatula
Sampling

__________ A sauce or spice used to season food.

__________ Materials that sink or settle to the bottom of a liquid.

__________ To relate to; a reference.

__________ Front piece attached to the front of a cap.

__________ Tasting a small portion of food.

__________ A utensil with a flat surface used to mix or spread food.

3. If the time is 9:25 a.m., in 90 minutes it will be?

4. Who should be consulted if you want to take a break, you are uncertain about the food quality, or if you need to know a particular procedure?

5. At what point are you permitted to leave work?

____

____

6. List four aspects of keeping a high standard of cleanliness.

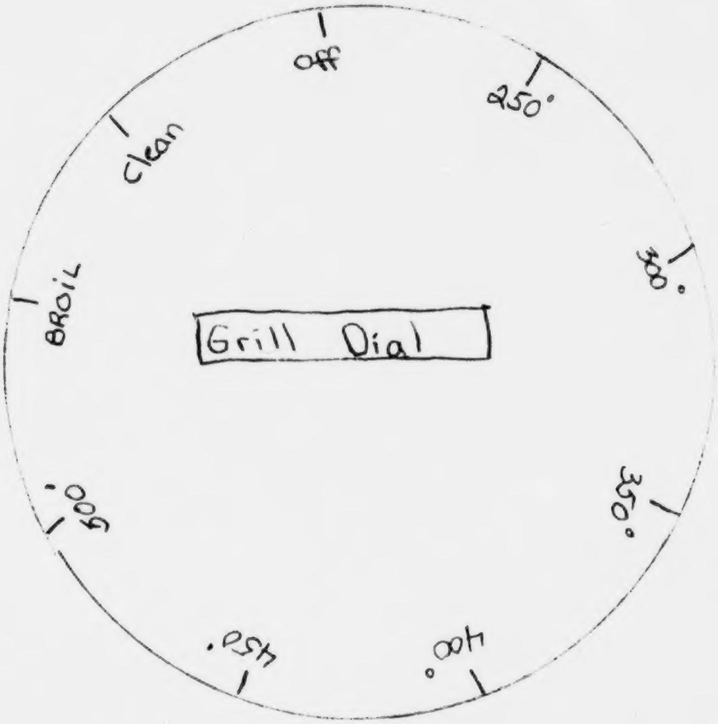
____

____

____

____

Figure 1.2



Daily - Waste Record and Product Report

Shop Wendells Mexican Connection

Date May 5

Items thrown out	Quantity	Reason
lettuce	2	spoiled
tomato	5	spoiled
Sour cream	2c.	spoiled
milk	1/2 gal.	soured

Out of Stocks

Shredded Cheese

Onion

COMPETENCY DD

FSA

Mary Ellen works in the Seymour Union at Wendells. She helps to prepare the foods for use. Foods that are unsalvageable should be documented on the Daily-Waste Record and Product Report. The reason the items are to be thrown out and the quantity should be indicated on the form. Also, write down the items that are out of stock.

> Mary Ellen is preparing the dressings for foods at lunch time. While shredding the lettuce, she finds two heads of lettuce that are unusable and spoiled. She shreds the cheese and notices that the block of cheese is the last in stock. She then slices enough tomatoes for the afternoon. In with the tomatoes are five rotten ones. After she finishes cleaning up, she refills the sour cream container and finds that about two cups have turned a fuzzy, greenish color. Mary Ellen slices the onion and fills the onion containers. She sees only two onions left. Last of all of her duties, she needs to refill the ice cream machines. After pouring one gallon of milk into the machine, Mary Ellen realizes she forgot the half-gallon that was already open. She opens the half-gallon and finds that it is sour. She finishes filling the ice cream machine with a fresh gallon.

Daily - Waste Record and Product Report

Shop ______________________ Date ____________________

Items thrown out	Quantity	Reason

Out of Stocks

____

____

____

____

****

CompEE.F

Product Complaint/Substitutions

Date 5/6/93

Date delivered 5/3/93

Product Frozen Dough

Pack 12.1A

Code Number 7-942-66167

Nature of Complaint:

The frozen cookie dough thawed in transit. The thawed dough makes separation of cookies impossible and cookies that are baked do not turn out. The thawed dough costs us more time in reordering and delivery.

Signed Lonnie Doughboy

Sample

Response:

Signed

COMPETENCY EE

FSA

Complete the Product Complaint/Substitution form with the following situation.

An order of frozen cookie dough arrived later than usual on Wednesday, May 3. The driver felt exhausted from his extensive lunch and did not want to return the following day. With this in mind, he felt compelled to leave the cookie dough on the receiving dock in the back of Brockway. When he left, the sun just barely shone on the edge of the back side of the building. After he unloaded three cases and left feeling satisfied he accomplished his schedule, the glare of the sun burned down on the frozen cookie dough, thawing it. The next day, a Brockway worker reported the melted cookie dough fused onto the pavement on the receiving dock.

You are the supervisor at Brockway. Fill out the Product Complaint/Substitutions form. There are seven (7) packs of frozen cookie dough and the code number is 7-942-66167. All seven packs of cookie dough are spoiled. The date today is May 6.

Daily - Waste Record and Product Report

Shop ____________________ Date ____________________

Items thrown out	Quantity	Reason

Out of Stocks

* * *

Product Complaint/Substitutions

Date ____________________ Product ____________________

Date delivered ____________________ Pack ____________________

Code Number ____________________

Nature of Complaint:

Signed ____________________

Response:

FSA

1

CS-13

C2128-681

STATE UNIVERSITY OF NEW YORK
REPORT OF ACCIDENT OR INJURY
(OTHER THAN A MOTOR VEHICLE ACCIDENT)

To be completed by Safety Supervisor

1 Campus 28

2 Date and time of accident: Mo. 08 Day 02 Year 94 Time 0830

3 Date of report: Mo 08 Day 03 Year 94

4 File ID: Year No Sequen

5 Did accident involve personal injury A) Yes B) No: A

6 Victim status: A) Student B) Faculty/Staff C) Patrol Officer D) FSA E) Patient F) Vendor G) Visitor H) Other (specify Physical Plan

7 Name of office/department where employee is regularly assigned: Physical Plant

8 Sex: A) Female B) Male: A

9 Date of birth: Mo. 05 Day 21 Year 52

10. Name of victim (PRINT LAST NAME, FIRST, MIDDLE): Tripalot Grace K

11. Marital status: A)Single B) Married C) Separated D) Divorced E) Unknown: B

12. Social Security Number: 123456789

Local address: Suny Brockport
Brockport, Ny Tel 395

Home Address: 105 S Holley Wood A
Holley, Ny Tel: 638-75

13. Job title and grade: Maintenance Assist. / Grade 9

14 Employment date: Mo Day Year

15. Was victim in authorized area A) yes B) No C) Unknown: A

16 Reporter of accident: A) Faculty/Staff B) Victim [✓ C) Other (specify)] FSA: C

17. Name of reporter of accident (PRINT LAST NAME, FIRST, MIDDLE): Participant Peggy

Address: 73 Utica Street
Brockport, Ny Tel: 637-2

18 General area of occurrence: A) Dorm B) Dining hall C) Student union D) Academic E) Gym F) Admin G) Maint. Bldg H) Road I) Parking Lot J) Grounds K) Hospital L) Other: K

19 Specific area of occurrence: Seymour Union Room

20. If physical injury, part of body injured (ONE ONLY, MOST SERIOUS): A) Abdomen B) Ankle C) Arm D) Back E) Chest F) Elbow G) Eye H) Face I) Finger J) Foot K) Hand L) Head M) Hip N) Knee O) Leg P) Lip Q) Neck R) Nose S) Shoulder T) Spine U) Teeth V) Thigh W) Toes X) Trunk Y) Wrist Z) Other (specify): K

21. If physical injury, type of injury (SELECT ONE ONLY): A) Abrasion B) Amputation C) Bruise D) Burn E) Burn (chem.) F) Concussion G) Cut H) Dislocation I) Fracture J) Laceration K) Puncture L) Swelling M Tooth (broken) N) Sprain O) Strain P) Other (spec

22. If physical injury, extent: A) Fatal B) Major C) Minor: C

23. If physical injury, nature: A) Temporary B) Permanent: A

24. Accident: A) Athletic B) Academic C) Job related D) Other

25. Were safeguards provided: A) Yes B) No: B

26. Were safeguards in use: A) Yes B) No

27. Are there witnesses (List in narrative): A) Yes B) No: A

28. Medical assistance rendered: A) First aid by staff B) Infirmary C) Hospital D) Ambulance E) Other

29. Name and address of physician:
Dr Markus Wellby
100 Pennsylvania Avenue
Rochester, Ny 14623

30. Name and address of hospital:
Lakeside Memorial Hosp
156 West Avenue
Brockport, Ny 14420

31. Has employee returned to work: A) yes B) No: B If yes, date: Mo Day Year

32. Employee have restricted duties: A) Yes B) No

33. Supervisor notified: A) Yes B) No: A Date and time: Mo 08 Day 03 Year 94 Time 1100

34. Name of Supervisor: Frank Overyo

NARRATIVE: (Only give a brief description of who, what, when, where, how, etc.) List witnesses names and addresses.

Grace Tripalot slipped on misplaced jello and a banana p
in Seymour Union while looking at a light that
needed to be fixed. I saw her walking toward the m
slip, and fall, but I was too late to warn her. Whe
she fell, she hit her left hand and she heard it

Report completed by: Peggy Participant	Title: Cleaner	Date: 8-3-94
Safety Supervisor's signature	Title	Date

7-

crack. I called Grace's doctor and explained her situation. Grace met her doctor, Dr. Mark Wellby, by ambulance at Lakeside Memorial Hospital. After Dr. Wellby examined Grace, it was determined she had a fractured arm and would not be returning to work for four weeks.

COMPETENCY FF

FSA

Use this situation to fill out the accident report.

A student rushing to class in Seymour Union carelessly tosses the remnants of his lunch in the direction of the waste basket. Unfortunately for those following him, the items, a banana peel and jello, failed to reach their intended goal and splattered on the floor. You arrive a few moments after the spill is made, see the mess, and quickly go to get your cleaning materials.

Meanwhile, a co-worker of yours walks toward the spill unaware of the slippery mess on the floor. She is looking up at a flickering lightbulb that needs replacement. You see her heading for the spill and try to warn her by yelling "Look Out", but you are too late. The employee slips in the mess and falls. She tries breaking her fall with her left hand and you hear a definite "**Crack**" when she lands. You rush to her aid and she reports that she can not move her hand and suspects she broke it and will need medical attention. She gives you her doctor's name and you call him trying to explain what happened. The doctor arranges to meet the injured party at Lakeside Memorial Hospital. You call for an ambulance and remain with your co-worker seeing to her comfort until the ambulance arrives to take her to the remember to notify her husband of the accident.

*Her husband calls you later and reports that his wife did indeed break her arm and will be unable to work for four weeks!

Now fill out the accident report in your own words.

You will find the address for Lakeside Memorial Hospital in the phone book.

Use the doctor below if you wish. Feel free to make up your own.

Doctor Markus Wellby
100 Pennsylvania Avenue
Rochester, NY 14623

CS-13
C2128-681

STATE UNIVERSITY OF NEW YORK
REPORT OF ACCIDENT OR INJURY
(OTHER THAN A MOTOR VEHICLE ACCIDENT)

To be completed by Safety Supervis

1. Campus: 28
2. Date and time of accident: Mo. Day Year Time
3. Date of report: Mo. Day Year
4. File ID: Year No. Seque

5. Did accident involve personal injury: A) Yes B) No — A
6. Victim status: A) Student B) Faculty/Staff C) Patrol Officer D) FSA E) Patient F) Vendor G) Visitor H) Other (specify

7. Name of office/department where employee is regularly assigned: PHYSICAL PLANT OR HOUSEKEEPING

8. Sex: A) Female B) Male
9. Date of birth: Mo. Day Year
10. Name of victim (PRINT LAST NAME, FIRST, MIDDLE)

11. Marital status: A) Single B) Married C) Separated D) Divorced E) Unknown
12. Social Security Number:

Local address: SUNY BROCKPORT
Tel. 395-

13. Job title and grade:

Home Address: YOUR HOME ADDRESS
Tel

14. Employment date: Mo. Day Year
15. Was victim in authorized area: A) yes B) No C) Unknown

16. Reporter of accident: A) Faculty/Staff B) Victim C) Other (specify)
17. Name of reporter of accident: (PRINT LAST NAME, FIRST, MIDDLE)

18. General area of occurrence: A) Dorm B) Dining hall C) Student union D) Academic E) Gym F) Admin G) Maint. Bldg. H) Road I) Parking Lot J) Grounds K) Hospital L) Other

Address: SAME AS ABOVE
Tel

19. Specific area of occurrence: BUILDING Room

20. If physical injury, part of body injured (ONE ONLY, MOST SERIOUS): A) Abdomen B) Ankle C) Arm D) Back E) Chest F) Elbow G) Eye H) Face I) Finger J) Foot K) Hand L) Head M) Hip N) Knee O) Leg P) Lip Q) Neck R) Nose S) Shoulder T) Spine U) Teeth V) Thigh W) Toes X) Trunk Y) Wrist Z) Other (specify)

21. If physical injury, type of injury (SELECT ONE ONLY): A) Abrasion B) Amputation C) Bruise D) Burn E) Burn (chem.) F) Concussion G) Cut H) Dislocation I) Fracture J) Laceration K) Puncture L) Swelling M) Tooth (broken) N) Sprain O) Strain P) Other (spe

22. If physical injury, extent: A) Fatal B) Major C) Minor
23. If physical injury, nature: A) Temporary B) Permanent
24. Accident: A) Athletic B) Academic C) Job related D) Other

25. Were safeguards provided: A) Yes B) No
26. Were safeguards in use: A) Yes B) No

27. Are there witnesses (List in narrative): A) Yes B) No
28. Medical assistance rendered: A) First aid by staff B) Infirmary C) Hospital D) Ambulance E) Other

29. Name and address of physician:

ONLY IF YOU GO TO THE PHYSICIAN

30. Name and address of hospital:

ONLY IF YOU GO TO THE HOSPITAL

31. Has employee returned to work: A) yes B) No — If yes, date: Mo. Day Year
32. Employee have restricted duties: A) Yes B) No

33. Supervisor notified: A) Yes B) No — Date and time: Mo. Day Year Time
34. Name of Supervisor:

NARRATIVE: (Only give a brief description of who, what, when, where, how, etc.) List witnesses names and addresses.

DESCRIPTION OF WHAT HAPPENED --

WHO

WHEN ALSO LIST WITNESSES

WHERE AND HOW

Report completed by: YOU OR YOUR SUPERVISOR	Title:	Date:
Safety Supervisor's signature:	Title:	Date:

7

Key

COMPETENCY GG

FSA

1. List the column headings for a menu service summary report. Give a brief definition for each column heading.

1. Type of meal being served
2. Serving Utensil/Serving Pan-appropriate utensils + cookware
3. Fcst-Forecast-how many requests expected for the meal.
4. Prepared-amt. of a particular meal cooked.
5. leftover-the amt. of a meal not eaten.
6. Served-amt. of meals requested
7. Time ran out-time of day the meal was no longer prepared.

2. Form a menu service summary report using all the necessary headings. The first is an example.

Meal	Serving Utensil Serving Pan	Forecast	Prepared	-	Leftover	=	Served	Time Out	PTN size	Price
Chicken Parmesan	Solid Spoon 2 1/3" full Steam Pan	252	296	-	13	=	283	----	4	$3.75
Roast Turkey	Fork 2½"full Steampan	429	404	-	0	=	404	2:00 p.m.	3	4.25
Cheese-burger	— 8"fry pan-grill	738	839	-	32	=	807	—	1	1.95
Chicken Gumbo Soup	Soup spoon 6oz. ladle	207	251	-	1	=	250	—	cup bowl	1.25

3. What is the formula to find out how many meals were served.

Amt. prepared — leftover = Amt. Served

portion size-how much of the meal will be in 1serving

COMPETENCY GG

FSA

1. List the column headings for a menu service summary report. Give a brief definition for each column heading.

2. Form a menu service summary report using all the necessary headings. The first is an example.

Meal	Serving Utensil Serving Pan	Forecast	Prepared	-	Leftover	=	Served	Time Out	PTN size	Price
Chicken Parmesan	Solid Spoon 2 1/3" full Steam Pan	252	296	-	13	=	283	----	4	$3.75
Roast Turkey				-		=				
Cheese-burger				-		=				
Chicken Gumbo Soup				-		=				

3. What is the formula to find out how many meals were served.

```
28        * * * CBORD FOODSERVICE MANAGEMENT SYSTEMS * * *          PAGE:  10
.1.5.1.6.      MENU MANAGEMENT SYSTEM - V4.1.35ZF                   MAR 28 93
5                SUNY BROCKPORT - HARRISON [L3]                     0858 HOURS
                   SERVICE SUMMARY REPORT

                   PEACE                                            Cy-Mo-Wk: 020902
HARRISON                  Day :THURSDAY  04/01/93                   Cust Cnt: 800
                          Meal:4  DINNER                            Act Cust: 876
--------------------------------------------------------------------------------
              Serving Utensil   -------------Portions------------   Time     Ptn Size  Sell
              Serving Pan       Fcst Prepared - Leftover= Served    Ran Out  Ptn Desc  Price
--------------------------------------------------------------------------------
                                22 Full
:VED ROAST TURKEY GRAVY FORK    471(660)-(20)=640)          (______)  4.00     0.000
              FULL STEAM PAN 2 1/2"  DA#11318                          PORTIONS
PA ESAN       SOLID SPOON       188(8CS)-(22)=6 1/2CS = 195)          4.50     0.000
              FULL STEAM PAN 2 1/2"  DA#11317                          PORTIONS
VEGETABLE VERMICELLI  SPATULA   47(75)-(50)=25)             (______)  4.50     0.000
              FULL STEAM PAN 2 1/2"  DA#11316                          PORTIONS

              SOLID SPOON       38(40#)-(1#)=39#)           (______)  16.00    0.000
              HALF STEAM PAN 4"  DA#11315                              LBS
G EN BEANS    SOLID SPOON       8(12#)-(3#)=(11#)           (______)  96.00    0.000
              FULL STEAM PAN 2 1/2"  DA#11314                          LBS

IE            #8 SCOOP 4 OZ     659(600)-(50)=(550)         (______)  4.00     0.000
              FULL STEAM PAN 2 1/2"  DA#11313                          PORTIONS

N  MBO FROZEN 6 OZ LADLE        1(1)-(1/2)=(1/2)            (______)  1.00     0.000
              HALF STEAM PAN 6"  DA#11312                              GALLONS
N NOODLE FROZEN  6 OZ LADLE     2(2)-(1/2)=(1 1/2)          (______)  128.00   0.000
              HALF STEAM PAN 6"  DA#11311                              GALLONS
 RVED
- 24
```

measure Even

dec to frac conver-sions

+/- whole #. fractions

22
40
00
88 0

22
30
00
660

TUTOR TIP

COMPETENCY HH

FSA

One of the participant's first objectives is to be able to ask for all the information necessary to complete the Special Events Contract (SEC). The tutor may feel there is no set pattern for asking the needed questions, and indeed it may be that the participant, acting as an employee who must fill out the SEC, will have to fill in the form haphazardly. That is, the person making the request might start off by explaining what he/she wants, therefore the form could be filled in as this information comes along. Then it would be up to the participant to ask the right questions in order to acquire the rest of the necessary information.

The tutor should start out by explaining the uses of the form; that it is used for organizing catering requests as well as serving as a contract between the person making the request and FSA.

Next, the tutor might go over the form with the participant, getting them to put forth the questions that might be asked in order to fill out the form. The following is a partial list of some sample questions that might be needed by the participant, acting as the person completing the form:

When will the dinner or function be held?
Where will the function be held?

What is your name?

What is your sponsoring organization?

Who should FSA contact in the future regarding this function?

What is your phone number? What is the contact person's phone number?

What is your billing address?

Will the group attending the function be composed of students, adults, children, or people with special diets?

Will there be any special table requirements?

Will you need a special table reserved for either registration, gifts, a cake, or head seating?

If there is a special table, where do you want it located?

What type of linen would you like?

Will there be a need for special equipment such as a slide or movie projector?

Will you require flowers or candles on the tables?

Should we provide entertainment? If so, what type?

When will the attendants be arriving? What time will they be leaving?

What time should the food be served?

*Note here that we are beginning to get into conditional statements, which are part of higher level thinking. For example: If there is a special table, then ask where he/she would like it. If there is not a special table, then do not ask where he/she wants it. This is not always obvious.

In short, some semblance of the above questions should be offered by the participant in relation to the SEC form. It may be necessary for the tutor to guide the questions offered by the participant to more polite versions. For example: Regarding the section Time Food Served offers the participant the question "When do you want to eat?" The same information could be gained by asking the more polite version "At what time would you like the food served?" should be offered by the tutor, or something similar. Again, this type of phraseology is not obvious to everyone.

The second objective is for the participant to record information on the form as someone dictates it to them. Here the participant has to be able to listen carefully, ask for clarification when necessary, verify information by repeating it, and write legibly.

Some people have the skills necessary to listen well. Others may have trouble with this exercise due to wavering attention or some other problem related to an ever increasing incidence of Attention Deficit Hyperactivity Disorder, otherwise known as ADHD.

The third objective is for the participant to be able to calculate the various extensions (e.g., Food Total, Bar Total, etc.) for coming up with the total cost of the services. This entails basic multiplication and addition.

Depending on the participant's level, the tutor may want to spend a greater amount of time on any of the three objectives, or break down each major objective into subtasks. For example:

Before taking the participant through a mock-up phone call for a catering request, the tutor may have the participant practice asking the questions and repeating the answers.

The following is a scenario in which the tutor should act as the person making the catering request while the participant asks the proper questions and fills in the correct places on the form based on the information provided. Alternatively, the tutor could have the participant act as the person making the request so that the tutor can model polite questions and fill in the form.

The request is from Della Brown, Brockport Student Government Treasurer for catering at a dinner reception to be held for Dr. Jones, a returning faculty member held in the highest regard.

The dinner will be held on Friday, March 13, in the Seymour Student Union Coffeehouse, beginning at 8:00 p.m. They would like a cheese tray for an appetizer, followed by the formal seating with salad, chicken with vegetable, and bread. It is most likely that the guests will leave by about 11:00 p.m.

Other incidental information which might not be provided by the person making the request is as follows: There will be no registration table or any other special type of table. Linen and napkins will obviously be necessary. The projected number of guests, made up of students and other faculty, will be 45-50. We will know exactly how many by March 11, 1995. There should be a cash bar from 7:30 to 8:00. Food should be served at 8:15. The services will be paid for by the college fund.

The costs for these services are as follows:

Cheese tray	$35.00
Each chicken will be	5.00
Each salad will be	.45
Each vegetable will be	.50
Bar Total	.00
Facility Fee	.00
Service/Delivery Charge	75.00
Gratuity equals 15% of Subtotal	

Any number of such scenarios can be developed if the participant seems unsure about this first one.

Direction: Fill in the appropriate areas on the Special Events Contract based on the information below.

A catering activity has been called for. Della Brown of the Brockport Schools requests catering for a conference. The location of the event is to be at Brockport Central High School on Tuesday, August 23, 1994 at 11:00 p.m. The function is set to end around 2:00 p.m. The food will be served at 12:00 p.m. The phone where someone may be reached is 637-5303. The address is 40 Allen Street, Brockport, NY 14420. To be served are twelve sheet pizzas at $16.50 each, thirty-six cases of assorted cold soda at $8.35 each, and enough straws, cups, plates, and napkins for sixty-five people. The paper serving will cost $.30 for each person. A delivery charge of $50 will also be incurred. The gratuity is 15% of total costs. Festive flowers are needed on the head table as well as table cloths. No special equipment or entertainment will be required. The total costs of the function are to be charged onto a charge account.

BW ☐
HH ☐
G ☐
OTT ☐
US ☐
TCC ☐
INC. DIST. ☐

ON ☐
OFF ☐

faculty
student
association

2452

SPECIAL EVENTS CONTRACT

Dining Services
Faculty Student Association
S.U.N.Y. Brockport
Brockport, New York 14420

Day Tuesday Date Aug 23, 1994
Location Brockport Central High
Organization Brockport Schools
Person Contracting Della Brown
Phone 637-5303
Billing Address 40 Allen Street
Brockport, NY 14420

Check # ☐ Cash ☐
Charge ☒ Posted PO ☐
Income Dist. ☐ Bill TCC ☐

Group Type:

☐ Student ☒ Adult ☐ Children ☐ Special Diets

Theme:

COUNT:

Projected Count 65 Date
Guaranteed Count Due Date
Guarantee Count Received

TIME TABLE:

Arrival 11:00am Departure 2:00pm
Bar: (Cash or Open) From To
(Cash) From To
Delivery Clean Up Pick Up
Time Food Served 12:00 p.m.

SPECIFICATIONS:

1. Table Set Up
2. Registration Table 3. Gift/Cake Table
4. Head Table Number Location
5. Other Tables Needed
6. Linen: Tables ✓ Napkins Skirting
7. Equipment: ☐ Podium ☐ Microphone ☐ Easel ☐ Blackboard
8. Flowers ✓ 9. Candles
10. Table Numbers ☐
11. ☐ Piano ☐ DJ ☐ Band
12. Catering Permit
13. Equipment Loaned Deposit
14. Deposit
15. Facility Fee
16. Delivery Charge $50

Other Notes:

597

MENU

ITEM	PRICE	TOTAL
12 Sheet pizzas	$16.50	198 -
36 cases assorted soda	8.35	300.60
paper costs @ .30 ea.	.30	19.50
Delivery		50
gratuity 15%	618.10	92.72
Total Cost		$710.82

Food Total 518.10
Bar Total —
Facility Fee —
Service/Delivery Charge $50
SUBTOTAL 568.10
15 % 92.72

I have read and agree to the details and conditions as set forth on both sides

Key

COMPETENCY HH

FSA

Matching: Match the following questions to the correct letter area on the FSA Special Events Contract.

C Where will the function be held?

D What is your sponsoring organization?

E Who should FSA contact in the future regarding this function?

B What is the date of the function?

F What is the contracting person's phone number?

A What day will the dinner or function be held?

H What is the form of payment?

I Will the group attending the function be composed of students, adults, children, or people with special diets?

J Will there be any special table set up requirements?

K Will you need a special table reserved for either registration, gifts, a cake, or head seating?

Q When will the attendants be arriving?

K If there is a special table, where should it be located?

L What type of linen would you like?

M Will there be a need for special equipment such as a slide or movie projector?

N Will you require flowers or candles on the tables?

O Should we provide entertainment? If so, what type?

R What time will they be leaving?

T What time should the food be served?

S Will a bar be needed?

U What is the menu for the function?

P What is the projected count of persons attending?

2452

faculty student association

SPECIAL EVENTS CONTRACT

Dining Services
Faculty Student Association
S.U.N.Y. Brockport
Brockport, New York 14420

BW ☐
HH ☐
G ☐
OTT ☐
US ☐
TCC ☐
INC. DIST. ☐

ON ☐
OFF ☐

Day A Date B
Location C and/or
Organization D
Person Contracting E
Phone F
Billing Address G

H { Check # ☐ Cash ☐
Charge ☐ Posted PO ☐
Income Dist. ☐ Bill TCC ☐

I { **Group Type:**
☐ Student ☐ Adult ☐ Children ☐ Special Diets

Theme:

COUNT:

Projected Count P Date
Guaranteed Count Due Date
Guarantee Count Received

TIME TABLE:

Arrival Q Departure R
Bar: (Cash or Open) From To
(Cash) From To } S
Delivery Clean Up Pick Up

Time Food Served } T

SPECIFICATIONS:

1. Table Set Up J

K { 2. Registration Table 3. Gift/Cake Table
4. Head Table Number Location

5. Other Tables Needed

L 6. Linen:
Tables Napkins Skirting

M 7. Equipment: ☐ Podium ☐ Microphone ☐ Easel ☐ Blackboard

N 8. Flowers 9. Candles

10. Table Numbers ☐

O 11. ☐ Piano ☐ DJ ☐ Band

12. Catering Permit

13. Equipment Loaned Deposit

14. Deposit

15. Facility Fee

16. Delivery Charge

Other Notes:

U **MENU**

ITEM	PRICE	TOTAL

Food Total
Bar Total
Facility Fee
Service/Delivery Charge
SUBTOTAL

I have read and agree to the details and conditions as set forth on both sides

Direction: Fill in the appropriate areas on the Special Events Contract based on the information below.

A catering activity has been called for. Della Brown of the Brockport Schools requests catering for a conference. The location of the event is to be at Brockport Central High School on Tuesday, August 23, 1994 at 11:00 p.m.. The function is set to end around 2:00 p.m.. The food will be served at 12:00 p.m.. The phone where someone may be reached is 637-5303. The address is 40 Allen Street, Brockport, NY, 14420. To be served are twelve sheet pizzas at $16.50 each, thirty-six cases of assorted cold soda at $8.35 each, and enough straws, cups, plates, and napkins for sixty-five people. The paper serving will cost $.30 for each person. A delivery charge of $50 will also be incurred. The gratuity is 15% of total costs. Festive flowers are needed on the head table as well as table cloths. No special equipment or entertainment will be required. The total costs of the function are to be charged onto a charge account.

COMPETENCY HH

FSA

Matching: Match the following questions to the correct letter area on the FSA Special Events Contract.

_______ Where will the function be held?

_______ What is your sponsoring organization?

_______ Who should FSA contact in the future regarding this function?

_______ What is the date of the function?

_______ What is the contracting person's phone number?

_______ What day will the dinner or function be held?

_______ What is the form of payment?

_______ Will the group attending the function be composed of students, adults, children, or people with special diets?

_______ Will there be any special table set up requirements?

_______ Will you need a special table reserved for either registration, gifts, a cake, or head seating?

_______ When will the attendants be arriving?

_______ If there is a special table, where should it be located?

_______ What type of linen would you like?

_______ Will there be a need for special equipment such as a slide or movie projector?

_______ Will you require flowers or candles on the tables?

_______ Should we provide entertainment? If so, what type?

_______ What time will they be leaving?

_______ What time should the food be served?

_______ Will a bar be needed?

_______ What is the menu for the function?

_______ What is the projected count of persons attending?

2452

BW ☐
HH ☐
G ☐
OTT ☐
US ☐
TCC ☐
INC. DIST. ☐

ON ☐
OFF ☐

faculty
student
association

SPECIAL EVENTS CONTRACT

Dining Services
Faculty Student Association
S.U.N.Y. Brockport
Brockport, New York 14420

Day ________ Date ________
Location ________ and/or ________
Organization ________
Person Contracting ________
Phone ________
Billing Address ________

Check # ☐ Cash ☐
Charge ☐ Posted PO ☐
Income Dist. ☐ Bill TCC ☐

Group Type:

☐ Student ☐ Adult ☐ Children ☐ Special Diets

Theme: ________

COUNT:

Projected Count ________ Date ________
Guaranteed Count Due Date ________
Guarantee Count Received ________

TIME TABLE:

Arrival ________ Departure ________
Bar: (Cash or Open) From ________ To ________
(Cash) From ________ To ________
Delivery ______ Clean Up ______ Pick Up ______
Time Food Served ________

SPECIFICATIONS:

1. Table Set Up ________
2. Registration Table ______ 3. Gift/Cake Table ______
4. Head Table Number ______ Location ______
5. Other Tables Needed ________
6. Linen:
   Tables ______ Napkins ______ Skirting ______
7. Equipment: ☐ Podium ☐ Microphone
   ☐ Easel ☐ Blackboard
8. Flowers ________ 9. Candles ________
10. Table Numbers ☐
11. ☐ Piano ☐ DJ ☐ Band
12. Catering Permit ________
13. Equipment Loaned Deposit ________
14. Deposit ________
15. Facility Fee ________
16. Delivery Charge ________

MENU

ITEM	PRICE	TOTAL

Food Total ________
Bar Total ________
Facility Fee ________
Service/Delivery Charge ________
SUBTOTAL ________

Other Notes: ________

512

I have read and agree to the details and conditions as set forth on both sides

2452

BW ☐
HH ☐
G ☐
OTT ☐
US ☐
TCC ☐
INC. DIST. ☐

ON ☐
OFF ☐

faculty
student
association

SPECIAL EVENTS CONTRACT

Dining Services
Faculty Student Association
S.U.N.Y. Brockport
Brockport, New York 14420

Day A Date B
Location C and/or
Organization D
Person Contracting E
Phone F
Billing Address G

H Check # ☐ Cash ☐
Charge ☐ Posted PO ☐
Income Dist. ☐ Bill TCC ☐

I Group Type:
☐ Student ☐ Adult ☐ Children ☐ Special Diets

Theme:

COUNT:
Projected Count P Date
Guaranteed Count Due Date
Guarantee Count Received

TIME TABLE:
Arrival Q Departure R
Bar: (Cash or Open) From To
(Cash) From To
Delivery Clean Up Pick Up
S

Time Food Served
T

SPECIFICATIONS:
1. Table Set Up J

K
2. Registration Table 3. Gift/Cake Table
4. Head Table Number Location
5. Other Tables Needed
6. Linen: Tables Napkins Skirting
L
7. Equipment: ☐ Podium ☐ Microphone ☐ Easel ☐ Blackboard
M
8. Flowers 9. Candles
N
10. Table Numbers ☐
11. ☐ Piano ☐ DJ ☐ Band
O
12. Catering Permit
13. Equipment Loaned Deposit
14. Deposit
15. Facility Fee
16. Delivery Charge

Other Notes:

MENU U

ITEM	PRICE	TOTAL

Food Total
Bar Total
Facility Fee
Service/Delivery Charge
SUBTOTAL

Key

COMPETENCY II

FSA

Each column of the "VALI-DINE Keyboard Transaction Log" is lettered. Letter the given problems according to the appropriate column. An example is provided.

		COLUMN
Example:	**5:30pm**	**E**
1.	forgot	C
2.	073-85-2254	A
3.	7:30pm	E
4.	Shelia Long	B
5.	752-64-2596	A
6.	David L. Smith	B
7.	2:30pm	E
8.	missing	C
9.	John Brown	B
10.	258-98-5270	A

COMPETENCY II

FSA

Each column of the "VALI-DINE Keyboard Transaction Log" is lettered. Letter the given problems according to the appropriate column. An example is provided.

		COLUMN
Example:	**5:30pm**	**E**
1.	forgot	______
2.	073-85-2254	______
3.	7:30pm	______
4.	Shelia Long	______
5.	752-64-2596	______
6.	David L. Smith	______
7.	2:30pm	______
8.	missing	______
9.	John Brown	______
10.	258-98-5270	______

State University of New York
College at Brockport
Faculty Student Association

VALI-DINE® Keyboard Transaction Log

I understand that since I do not have my I.D. Card, I will be allowed to eat, but my I.D. Card will be blocked by the checker. On weekdays, I will have forty-eight (48) hours to report to the Dining Services Office in Brockway Hall to have my card unblocked. On Weekends, I will have until Monday at 11:00 AM to report to the Dining Services Office in Brockway Hall to have my card unblocked. I also understand if I fail to do so my card will be invalidated and I will not be able to use the account.

Date:___/___/___ Unit:____________________

Managers Ints:__________ Clerks Ints.:____________

Social Security #	Patron Signature	Reason	Clerk Ints.	Time	Mgr. Ints.
A	B	C	D	E	F

TUTOR TIP

COMPETENCY JJ

FSA

For this competency, most of the pertaining worksheets can be found in (1) Competency Z in PP, and (2) Competency D in FSA. The Request for Leave Form is in this folder. This is a fairly self-explanatory exercise.

JPP/SK

REQUEST FOR LEAVE

Today's Date: ____________

Time: ________ AM ________ PM

I request ______ day(s) leave, beginning ____________ at _____ AM _____ PM

I will report back to work on ____________ at _____ AM _____ PM

Charge to: Vacation _________

Personal _________

Sick _________

Leave of Absence _________

Executive Director only

APPROVED ________

DISAPPROVED ______

____
Supervisor

____
Employee

Date: ____________________

Time: ________ AM ________ PM

TUTOR TIP

COMPETENCY KK

FSA

The goal of this competency is to verify a Purchase Requisition form.

The first objective is for the participant to determine if the items ordered come from an internal or external source. Talk with the participant while looking over a purchase requisition form to see if he/she knows goods are supplied by vendors and where the vendor line is located on the form.

The second objective is for the participant to be able to confirm that the amount ordered corresponds to the amount being loaded onto the delivery truck for internal purchase requisitions only. In addition, the student must be able to locate each item on the form, determine if there are any discrepancies and if there is a discrepancy investigate it. Role playing can be used as well as math problems (copies enclosed.)

The third objective is to confirm that the amount ordered corresponds to the amount unloaded from the delivery truck for external purchases only. Discuss with the participant situations where they have been involved with this. Role playing can be used, especially for a situation where there is a discrepancy and the participant must speak with the vendor using appropriate tone and proper language.

```
EP    : 175    * * * CBORD FOODSERVICE MANAGEMENT SYSTEM * * *
T   N : 7.5.2.A.2.   MENU MANAGEMENT SYSTEM - V4.1.5
SER#  : 45           SUNY BROCKPORT  UNION SQUARE PLC
                     PURCHASE REQUISITION
R  umber        : 1614                 Unit  : 5 2  UNION SQUARE
D Number        :                      Status:
rder Date       : WEDNESDAY 03/24/93   Vendor: 17 BAKERY
el  ery Date    : FRIDAY    04/02/93           CHAPMAN BLD.
en  r Invoice#: BAKERY
erms            :                              BROCKPORT        NY 14420
ef  rence       :                              2481
                                   Signature:______________________________
-----------------------------------------------------------------------------
  Item                        Vendor              Purchase
 b  Name                      Order #   Quantity  Unit         Price  Extension
-----------------------------------------------------------------------------
637 CON BAGEL PLAIN PAR BAKED _______     9       DOZEN        1.520    13.680
63  CON BAGEL CIN RAI PAR BAK _______     3       DOZEN        1.830     5.490
63  CON BAGEL ONION PAR BAKED _______     3       DOZEN        1.920     5.760
802 CON CROISSANTS BUTTER     _______     3       DOZEN        2.550     7.650
09  CON ROLLS CINNAMON 4 OZ   _______     1       DOZEN        2.600     2.600
15  CON DANISH REGULAR        _______     4       DOZEN        2.650    10.600
800 CON DANISH CHEESE         _______     4       DOZEN        3.160    12.640
143 CON CHEESE POCKETS        _______     1       DOZEN        3.300     3.300
13  CON MUFFIN LEMON POPPY SD _______     0.500   DOZEN        1.550     0.775
1   CON BREAD RAISIN          _______     2       LOAF         0.950     1.900
162 CON BREAD ENGLISH TOASTING  out       2       LOAF         0.540     1.080
29  CON ROLLS BUTTER FLAKE    _______     1       DOZEN        1.920     1.920
99  CON ROLLS DINNER ASST.    _______     2       DOZEN        0.750     1.500
699 CON MUFFINS CORN          _______     3       DOZEN        1.300     3.900
12  CON MUFFINS CHOCOLATE CHP _______     3       DOZEN        1.950     5.850
68  CON DONUTS 2OZ PREM CHOC  _______     0.500   DOZEN        1.450     0.725
622 CON DONUTS 2OZ JUMBO GLAZ _______     0.500   DOZEN        1.450     0.725
624 CON DONUTS 2OZ CINN TWIST _______     0.500   DOZEN        1.450     0.725
73  CON DOUGH PIZZA 32 O      _______    10       32 O                  
4   CON DOUGH PIZZA  O        _______    10                    0.      10.
294 CON CAKE CARROT           _______     1       CAKE         2.950     2.950
29  CON CAKE BLACK FOREST     _______     0       CAKES        2.000     0.000
59  CON CAKE CHEESE PLAIN     _______     1       CAKE         5.250     5.250
293 CON CAKE TORTE RASPBERRY  _______     1       TORTES       2.250     2.250
33  CON PIES CHOCOLATE        _______     0       PIES         3.330     0.000
59  CON PIES PECAN            _______     1       PIES         3.450     3.450
29  CON CAKE YELLOW           _______     0       CAKES        1.550     0.000
149 CON PIES PUMPKIN          _______     1       PIES         2.450     2.450
-----------------------------------------------------------------------------
OT  L/S                                                                149.700
-----------------------------------------------------------------------------
OT  L NUMBER OF RECORDS PRINTED  142
-----------------------------------------------------------------------------
```

Lemon Merg pie ~~[illegible]~~. need mey 2

Choc ~~[illegible]~~ peanut butter pie # 2

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REPORT#: 175 * * * CBORD FOODSERVICE MANAGEMENT SYSTEMS * * * [illegible]
VERSION : [illegible] [illegible] [illegible]
USER# : 40 SUNY BROCKPORT UNION [illegible] [illegible]

PURCHASE REQUISITION

PR Number : 1614 Unit : 5 2 UNION SQUARE
PO Number : Status:
Order Date : WEDNESDAY 03/24/93 Vendor : 17 BAKERY
Delivery Date : FRIDAY 04/02/93 [illegible]
Vendor Invoice#: BAKERY
Terms : BROCKPORT NY 14420
Reference : [illegible]

Signature:______________

---- Item ---- No. Name	Vendor Order #	Quantity	Purchase Unit	Price	Extension
2637 COM BAGEL PLAIN PAR BAKED		2	DOZEN	1.550	[illegible]
2635 COM BAGEL CIN RAI PAR BAK		3	DOZEN	[illegible]	[illegible]
COM BAGEL ONION PAR BAKED		3	DOZEN	[illegible]	[illegible]
COM CROISSANTS BUTTER		1	DOZEN	[illegible]	[illegible]
1072 COM ROLLS CINNAMON 4 OZ		1	DOZEN	[illegible]	[illegible]
COM DANISH REGULAR		4	DOZEN	[illegible]	[illegible]
COM DANISH CHEESE		4	DOZEN	[illegible]	[illegible]
2143 COM CHEESE POCKETS		1	DOZEN	[illegible]	[illegible]
COM MUFFIN LEMON POPPY SD		0.500	DOZEN	1.550	[illegible]
COM BREAD RASIN		2	LOAF	[illegible]	[illegible]
2182 COM BREAD ~~ENGLISH TOASTING~~	out	2	[illegible]	[illegible]	[illegible]
COM ROLLS BUTTER FLAKE		1	DOZEN	[illegible]	[illegible]
COM ROLLS DINNER ASST.		2	DOZEN	[illegible]	[illegible]
COM MUFFINS CORN		3	DOZEN	[illegible]	[illegible]
1121 COM MUFFINS CHOCOLATE CHP		[illegible]	DOZEN	1.550	[illegible]
COM DONUTS 2OZ [illegible] CHOC		0.500	DOZEN	1.450	[illegible]
COM DONUTS 2OZ JUMBO GLAZ		0.500	DOZEN	1.450	[illegible]
2624 COM DONUTS 2OZ CINN TWIST		0.500	DOZEN	1.450	[illegible]
COM DOUGH PIZZA 32 OZ		[illegible]	32 OZ	[illegible]	[illegible]
COM DOUGH PIZZA 8 OZ		120	8 OZ	[illegible]	[illegible]
COM CAKE CARROT		1	CAKE	[illegible]	[illegible]
~~1275 COM CAKE BLACK FOREST~~		~~[illegible]~~	~~CAKE~~	[illegible]	[illegible]
COM CAKE CHEESE PLAIN		1	CAKE	[illegible]	[illegible]
COM CAKE TORTE RASPBERRY		1	TORTE	[illegible]	[illegible]
~~2137 COM PIES CHOCOLAT~~		~~[illegible]~~	~~PIES~~	[illegible]	[illegible]
COM PIES PECAN		1	PIES	[illegible]	[illegible]
~~COM CAKE YELLOW~~		~~[illegible]~~	~~CAKE~~	1.550	[illegible]
COM PIES PUMPKIN		1	PIES	2.450	[illegible]
TOTALS					[illegible]

TOTAL NUMBER OF RECORDS PRINTED [illegible]

Lemon Mug pie ~~topped~~. new mug 2

chee peanut butter pie # 2

↑ decimal

Quant x p. price = extension

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```
REPORT#: 175    * * * CBORD FOODSERVICE MANAGEMENT SYSTEMS * * *          PAGE:
OPTION : 7.5.2.6.2.    MENU MANAGEMENT SYSTEM - V4.1.35ZF                  APR 08 9
USER#  : 34            SUNY BROCKPORT - UNION SQUARE [L2]                 1418 HOUR
                              PURCHASE REQUISITION
PR Number          : 11                      Unit   : S 2   UNION SQUARE
PO Number          :                         Status:
Order Date         : MONDAY     01/01/01     Vendor: 46 BRAD'S COOKIE NOOK
Delivery Date      : MONDAY     01/01/01             35 A FLATT ROAD
Vendor Invoice#:
Terms              :                                 ROCHESTER        NY 14623
Reference          :                                 292-5795
                                         Signature:________________________________
------------------------------------------------------------------------------------
-- Item --                        Vendor                Purchase
Nmbr Name                         Order #    Quantity   Unit          Price   Extensio
------------------------------------------------------------------------------------
2008 DOUGH COOKIE CCHP PECN BR    ________   ________   20# 4        29.000      0.00
2007 DOUGH COOKIE CHOC CHIP BR    ________   ________   20# 1        29.000      0.00
2010 DOUGH COOKIE COCONUT SUFR    ________   ________   20# 2        29.000      0.00
2011 DOUGH COOKIE SUGAR & BUTR    ________   ________   20# -        29.000      0.00
2012 DOUGH COOKIE WALNUT BROWI    ________   ________   20# —        29.000      0.00
2203 DOUGH COOKIE CCHP PNBR BR    ________   ________   20# 3        29.000      0.00
3185 DOUGH COOKIE OATML RAI BR    ________   ________   20# 1        29.000      0.00
2316 DOUGH COOKIE PEABUTTR BR     ________   ________   20# 5        29.000      0.00
------------------------------------------------------------------------------------
TOTAL(S)                                                                         0.00
------------------------------------------------------------------------------------
TOTAL NUMBER OF RECORDS PRINTED  8
------------------------------------------------------------------------------------
```

[illegible]

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COMPETENCY LL

FSA

1. Match each word with the correct abbreviation:

1. e pack
2. h box
3. l ounces
4. o pounds
5. q pint
6. b quart
7. j gallon
8. n carton or can
9. r 1000 count
10. c case
11. m count
12. a dozen
13. d loaves
14. f gram
15. p milliliter
16. g liter
17. i each
18. k bulk

a. doz
b. qt
c. cs
d. lv
e. pk
f. g
g. l
h. bx
i. e
j. gal
k. blk
l. oz and z
m. ct
n. cn
o. # and lb
p. ml
q. pt
r. m

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2. Identifying portions of wholes:

For example, if there are 200 ct per box and there are 2100 count on hand, there are 10 whole and one half box. Hint: Divide 2100 by 200.

1. If there are 100 ct per box and there are 1700 count on hand, there are 17 whole boxes.

2. If there are 50 ct per box and there are 850 count on hand, there are 17 whole boxes.

3. If there are 5 ct per box and there are 45 count on hand, there are 9 whole boxes.

4. If there are 300 ct per box and there are 1350 count on hand, there are 4 whole and 1 half box.

5. If there are 500 ct per box and there are 1250 count on hand, there are 2 whole and 1 half box.

3. There are supposed to be 11 gallons of paint on hand at all times. However, there are only 5 1/2 gallons on the shelf. Create a fraction of the amount of paint available, to the amount of paint that is supposed to always be in stock.

5½/11

4. There are 8 hot dog rolls in 1 package. While taking inventory, you count 10 packages and 3 hot dog rolls. How many total hot dog rolls do you have?

83

5. A case of soda contains 24 cans. You have 3 cases and 5 cans. Create a fraction for the remaining cans that are not included in the cases. $\frac{5}{24}$

Add this fraction to the whole number to create a mixed number. $3\frac{5}{24}$

____

6. A case of peanut butter contains 16 jars. You have 4 cases and 6 jars. Create a fraction for the remainder: $6/16$

Add this fraction to the whole number to create a mixed number. $4\,6/16$

____

7. What are the decimal equivalents, for the following most commonly used fractions?

1/4= .25

1/2= .50

2/3= $.6\overline{6}$ or $.66\frac{2}{3}$

2/5= .40

4/5= .80

3/4= .75

1/3= $.33\frac{1}{3}$ or $.3\overline{3}$

1/5= .20

3/5= .60

8. Convert these fractions to their decimal equivalents. For example: 14/72, 14 is the numerator and 72 is the denominator. Divide the numerator by the denominator. Use a calculator and round the answer to the hundredths place.

____

a. $\frac{15}{180} = .08$

b. $\frac{23}{61} = .38$

c. $\frac{41}{52} = .79$

d. $\frac{31}{109} = .28$

e. $\frac{142}{253} = .56$

COMPETENCY LL

FSA

1. Match each word with the correct abbreviation:

1. ________ pack
2. ________ box
3. ________ ounces
4. ________ pounds
5. ________ pint
6. ________ quart
7. ________ gallon
8. ________ carton or can
9. ________ 1000 count
10. ________ case
11. ________ count
12. ________ dozen
13. ________ loaves
14. ________ gram
15. ________ milliliter
16. ________ liter
17. ________ each
18. ________ bulk

a. doz
b. qt
c. cs
d. lv
e. pk
f. g
g. l
h. bx
i. e
j. gal
k. blk
l. oz and z
m. ct
n. cn
o. # and lb
p. ml
q. pt
r. m

2. Identifying portions of wholes:

For example, if there are 200 ct per box and there are 2100 count on hand, there are 10 whole and one half box. Hint: Divide 2100 by 200.

1. If there are 100 ct per box and there are 1700 count on hand, there are _______ whole boxes.

2. If there are 50 ct per box and there are 850 count on hand, there are _______ whole boxes.

3. If there are 5 ct per box and there are 45 count on hand, there are _______ whole boxes.

4. If there are 300 ct per box and there are 1350 count on hand, there are _______ whole and _______ half box.

5. If there are 500 ct per box and there are 1250 count on hand, there are _______ whole and _______ half box.

3. There are supposed to be 11 gallons of paint on hand at all times. However, there are only 5 1/2 gallons on the shelf. Create a fraction of the amount of paint available, to the amount of paint that is supposed to always be in stock.

____

4. There are 8 hot dog rolls in 1 package. While taking inventory, you count 10 packages and 3 hot dog rolls. How many total hot dog rolls do you have?

____

5. A case of soda contains 24 cans. You have 3 cases and 5 cans. Create a fraction for the remaining cans that are not included in the cases.

Add this fraction to the whole number to create a mixed number.

____

6. A case of peanut butter contains 16 jars. You have 4 cases and 6 jars. Create a fraction for the remainder:

Add this fraction to the whole number to create a mixed number.

____

7. What are the decimal equivalents, for the following most commonly used fractions?

1/4= 3/4=

1/2= 1/3=

2/3= 1/5=

2/5= 3/5=

4/5=

8. Convert these fractions to their decimal equivalents. For example: 14/72, 14 is the numerator and 72 is the denominator. Divide the numerator by the denominator. Use a calculator and round the answer to the hundredths place.

____

a. $\frac{15}{180}$

b. $\frac{23}{61}$

c. $\frac{41}{52}$

d $\frac{31}{109}$

e $\frac{142}{253}$

Key

COMPETENCY NN

FSA

Answer the questions pertaining to the Employee Suggestion Award form.

1. How often does the committee meet to review the suggestions? once a month

2. Who should the form be submitted to? personnel dept – Allen Administration Bldg.

3. Write a suggestion using the format of the Employee Suggestion Award form. Use the subjects on the form or think of your own topic. In your suggestion, explain how your idea will benefit or improve the organization. Edit and revise your draft, correcting for grammar and spelling errors.

@Refer to the Employee Suggestion Award form.@

COMPETENCY NN

FSA

Answer the questions pertaining to the Employee Suggestion Award form.

1. How often does the committee meet to review the suggestions?________________________

2. Who should the form be submitted to?________________________

____

3. Write a suggestion using the format of the Employee Suggestion Award form. Use the subjects on the form or think of your own topic. In your suggestion, explain how your idea will benefit or improve the organization. Edit and revise your draft, correcting for grammar and spelling errors.

@Refer to the Employee Suggestion Award form.@